

THE BUDGET APPROPRIATION RESOLUTION AND TAX LEVY OF RUTHERFORD COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2008

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COUNTY GOVERNMENT ORGANIZATIONAL CHART Rutherford County, Tennessee 2007-2008 Budget

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Rutherford County Finance Department

Rutherford County Courthouse, Suite 201 Murfreesboro, Tennessee 37130

> (615) 898-7795 Fax 904-7526

LETTER OF TRANSMITTAL

August 09, 2007

To the Board of County Commissioners and Citizens of Rutherford County, Tennessee

The Rutherford County Finance Department herein submits the 2007-2008 consolidated budget document as required by Chapter 49, Private Acts of 1979. The Rutherford County Commission adopted this budget on June 29, 2007. The Commission also adopted a property tax rate of \$2.44 to provide sufficient tax revenue that, together with other revenues, adequately funds total appropriations of \$369,514,589. An overview of the budget is provided in this document for those who do not require as much detail.

The County Commission is committed to maintaining adequate fund balances as recommended by bond rating agencies. This budget reflects reductions of the fund balances of the General Fund, Solid Waste/Sanitation Fund, Drug Fund, General Debt Service Fund and the Highway Fund. The County Commission has adopted resolutions establishing a county fund balance policy for the General Fund and the Debt Service Fund. The projected ending fund balances of the major budgeted funds are well within the recommended ranges. Based on our strong financial performance, as well as the strength of the county's economy, Rutherford County retained bond ratings of Aa2 from Moody's and AA from Standard and Poor's.

Appropriations for salaries in the General, Solid Waste/Sanitation, and Drug Control Funds, were based on a classification/compensation plan. Fiscal year 2007-2008 is the third year of the county's market-based pay plan. To help ensure that Rutherford County salaries stay competitive, the pay table was adjusted by 2%. The Rutherford County Road Board has authorized a modified version of this plan for the employees of the Highway Department. The Board of Education included funding for a percentage increase for their employees, subject to available funds and negotiations with the Rutherford County Education Association.

This budget also includes a capital projects section, providing information relative to the status of ongoing capital projects, as well as projections of future needs. These projections are based on a long-term capital plan that is updated on a regular basis. While most of the projects

are funded through the issuance of debt, some of the smaller projects are funded through the Adequate Facilities/Development Tax Fund.

We hope that the design of this document will provide the reader with practical information necessary to understand the operation of county government. We appreciate the efforts of all county personnel in the development of this budget document.

Sincerely,

Lisa A. Nolen, CPA, CGFM Finance Director

OVERVIEW OF THE OPERATING BUDGET

Rutherford County, Tennessee For the Fiscal Year Ending June 30, 2008

Pursuant to Chapter 49, Private Acts of 1979, the annual operating budget has been adopted by the County Commission. The Finance Department offers this overview to provide general information relating to the operating budget, along with information regarding changes that have a significant impact on the budgets of the various funds. We hope that this proves useful to individuals who are not concerned with the detailed information contained in the remainder of the budget document. Copies of this overview will be available for public review in the Rutherford County Finance Department.

It is necessary that the county maintain adequate fund balances to ensure funds are available to operate during the early months of each fiscal year, prior to the collection of current property taxes which begins in October. These balances are also needed to allow for unanticipated expenditures and/or changes in economic conditions. The county strives to avoid funding recurring expenditures from fund balances. However, as detailed below, the county commission has chosen to fund part of the coming year's needs from ending fund balance.

While the 2007 property tax remained the same at \$2.44, the distribution of property tax and related revenue has been changed. Ten cents has been moved from the General Purpose School fund to the following funds: three cents to the General Fund, two cents to the Debt Service Fund and the remaining 5 cents to fund Education Capital Projects. Other estimated revenues below have been allocated to the various funds in the same manner as the previous year. In any given year, we anticipate a certain amount of revenue growth to fund normal inflation in county programs and services.

This is the third year of the pay plan adopted by the Board of Commissioners in June, 2005. The Human Resource Department received two surveys to compare our salary levels to other similar sized governments. At their recommendation, the base table has been indexed by 2% in order to maintain competitive salaries for county employees.

As currently presented, the budget for the General Purpose School Fund includes the last tier requested by the Board of Education. The Board of Education has received information from the State of Tennessee with regard to implementation of BEP 2.0. An amendment increasing BEP revenue (currently estimated at \$4 million) will be forthcoming in August, 2007.

As briefly discussed above, the Educational Capital Projects Fund is a new fund that is presented in the consolidated budget. The purpose of this fund is to pay for major capital repairs for the 41 schools in our system. It is the intent of the Commissioners to fund major capital repair projects with 5 cents of the current property tax instead of borrowing.

The Centralized Cafeteria Fund is another new fund that is presented in the Rutherford County consolidated budget. The Board of Education plans to consolidate and centralize their cafeteria operations. Instead of having 37 separate sets of books and records, which must each be audited, the accounting will be consolidated into the one fund. All cafeteria revenue will flow through

the Rutherford County Trustee's accounts and all disbursements will be made from the Rutherford County Finance Department. Sub accounts will be maintained to ensure profitability of each school cafeteria operation.

The following funds are not balanced in terms of current revenues being adequate to fund current appropriations: General Fund (\$5,589,880), Solid Waste/Sanitation Fund (\$1,195,176), Drug Control Fund (\$146,877), Highway Fund (\$1,382,956), Centralized Cafeteria Fund (\$590,795) and General Debt Service Fund \$687,703).

While the General Debt Service Fund is not balanced in terms of current revenues being adequate to fund appropriations, we have increased our fund balance in debt service over the past several years in anticipation of this inevitability. The county is anticipating issuing approximately \$43 million of bonded debt in the fall of 2007 to fund the new Rockvale Middle School, school additions, road projects and to complete the new correctional work center and juvenile detention facility. We have estimated 1.3 million in additional interest expense that may result from the borrowing of funds in the fall of 2007 in the current budget.

Because of State Department Education guidelines, the fund balance in the Cafeteria Fund should not exceed 25% of the current year's appropriation. With the consolidation, needed repairs for some of the cafeterias will be able to be funded with the excess.

The fund balance policy adopted by the Rutherford County Commission states the General Fund will maintain at least Fifteen Percent (15.0%) of the next year's budget in the undesignated fund balance. Any amounts remaining in the fiscal year-end undesignated fund balance in excess of Fifteen Percent (15.0%) of the approved subsequent year's budget will be available for appropriation by the County Commission to cover such items as revenue shortfalls and unanticipated expenditures, and to ensure stable tax rates. While the General Fund is unbalanced by \$6,586,204, the undesignated fund balance remains at 19.7% of the current year appropriations.

Over the past several years, the fund balance in the Debt Service Fund has been increased in anticipation of the time when current revenues would not be sufficient to fund current appropriations. The General Debt Service Fund is also not balanced in terms of current revenues being adequate to fund current appropriations. In accordance with the change in the county's debt service fund balance policy, we have determined that there is an excess of funds that are available to pay debt service requirements. Even after using fund balance to fund operations, the projected ending undesignated fund balance remains at 71.3% of the current year's appropriations.

STATEMENT OF ESTIMATED OPERATIONS For the Fiscal Year Ending June 30, 2008

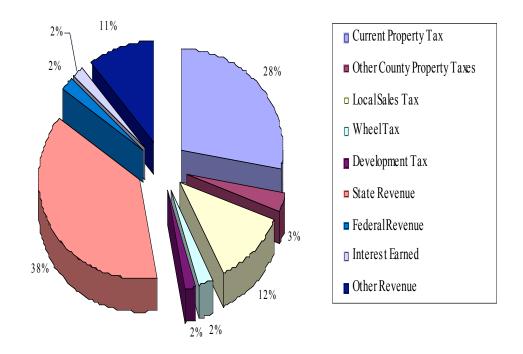
			Uni	Estimated reserved Fund					Estimated Unreserved
	Pro	posed		lance July 1,	Estimated	R	ecommended		und Balance
Fund	Tax Rate		2007		Revenues	Aj	propriations	Jı	ine 30, 2008
County General	\$	0.50	\$	19,873,440	\$ 66,916,538	\$	72,506,418		14,283,560
Solid Waste/Sanitation		-		4,433,426	2,560,311		3,755,487		3,238,250
*Industrial/Economic Dev.		-		252,471	128,499		220,095		246,636
Drug Control		-		1,168,432	767,250		914,127		1,021,555
Development Tax		-		4,949,745	6,212,500		6,002,325		5,159,920
Highway		0.01		6,092,257	8,213,787		9,596,743		4,709,301
General Purpose School		1.19		14,400,638	220,000,000		220,000,000		14,400,638
Centralized Cafeteria		-		3,737,000	11,542,000		12,132,795		3,146,205
Education Capital Project		0.05		-	1,951,607		1,951,607		-
General Debt Service		0.69		30,928,426	41,747,289		42,434,992		30,240,723
	\$	2.44	\$	85,835,835	\$ 360,039,781	\$	369,514,589	\$	76,446,788

PROJECTED REVENUES

The chart and tables on the following pages present the projected revenues that will be available to fund appropriations for all departments during the coming year. Revenue growth projections are formulated based on the actual growth history of each individual revenue component for the past several years, giving special consideration to the recent increases in sales tax revenues, increases in interest revenue and decreases in grant funded positions. This analysis is based on the assumption that significant changes in these growth trends will not occur. Periodic reports will be made throughout the year to the Budget, Finance and Investment committee of the County Commission to apprise them of our actual experience in comparison to these estimates.

SUMMARY OF REVENUE 2007-2008

SOURCE	PROJECTION	%
Current Property Tax	\$ 101,683,335	28%
Other County Property Taxes	10,589,191	3%
Local Sales Tax	43,092,500	12%
Wheel Tax	8,563,300	2%
Development Tax	6,000,000	2%
State Revenue	138,270,792	38%
Federal Revenue	6,835,126	2%
Interest Earned	6,544,799	2%
Other Revenue	38,460,739	11%
Total Estimated Revenue	\$ 360,039,782	100%



Estimated Revenue from Current Property Taxes 2006 Assessments Based on Estimated Assessed Valuation of Real & Personal Property - \$4,652,884,902 Valuation of Public Utility Property - \$137,939,319 Total - \$4,790,824,221

	Pro	posed		Amount of		Bridgeston		Adjusted Amount of		eserve for		et Estimated Collection of
Fund		x Rate		Tax Levy		Reduction		Tax Levy		4.5%		Taxes
						978,293						
County General	\$	0.50	\$	23,954,121	\$	200,470	\$	23,753,651	\$	1,068,914	\$	22,684,737
Solid Waste		-		-		-		-		-		-
Highway		0.01		479,082		4,009		475,073		21,378		453,695
Education		1.19		57,010,808		477,118		56,533,690		2,544,016		53,989,674
Education Capital Project		0.05		2,395,412		20,047		2,375,365		106,891		2,268,474
Debt Service		0.69		33,056,687		276,649		32,780,039		1,475,102		31,304,937
Total	\$	2.44	\$	116,896,111	\$	978,293	\$	115,917,818	\$	5,216,302	\$	110,701,516
									Less	City		9,018,181
									Total	Available	\$	101,683,335
										Revenue	Per I	Penny
									Gene		\$	453,695
WFTEADA Allocation	ıs (e:	stimated)						Scho		•	380,967
	(,	Education	Ed	Cap. Projects		Total				200,507
County	8	83.97%	\$	45,335,129	\$	1,904,837	\$	47,239,966				
City		16.03%	-	8,654,545	-	363,636	•	9,018,181				
,				- ,				. , ,	_			
Total	10	00.00%	\$	53,989,674	\$	2,268,474	\$	56,258,147				

Taxes are levied for the calendar year, but are not collectible until the first Monday in October.

Taxes become delinquent on March 1 of the following calendar year, and must be filed for collection in Circuit or Chancery Court by April 1 of the second year following the year of levy.

The above reserve for delinquency represents the portion that is not expected to be collected by the end of the current fiscal year.

APPROPRIATIONS

The following table presents a comparison of the fiscal year 2006-2007 amended appropriations by fund with department requests and the adopted budget for the fiscal year 2007-2008. It is important to note that departments often submit budget requests with information as to the priority of certain new initiatives. There is always the realization that depending on revenue predictions, certain increases may not be approved. It should be noted that the departments' budget request did not include any increase in salaries since the market data was not available during their preparation.

	Amended	Requested	Adopted
Fund	2006-2007	2007-2008	2007-2008
County General	\$ 70,321,177	\$ 75,958,850	\$ 72,506,418
Solid Waste/Sanitation	4,002,894	3,718,198	3,755,487
Industrial/Economic Dev.	220,123	220,095	220,095
Drug Control	1,093,099	895,000	914,127
Development Tax	6,501,141	5,647,725	6,002,325
Road & Bridge	9,824,654	9,595,065	9,596,743
General Purpose School	210,514,603	220,936,549	220,000,000
Central Cafeteria	-	12,132,795	12,132,795
Education Capital Projects	-	-	1,951,607
General Debt Service	42,437,311	42,434,992	42,434,992
	\$ 344,915,002	\$ 371,539,269	\$ 369,514,589

SIGNIFICANT BUDGET INCREASES

The following listing is an attempt to itemize some of the larger increases in the operating budget for the General Fund:

GENERAL FUND

•	3 rd year of Pay plan .	1,350,000
•	Additional employees	1,316,221
•	Medical for inmates	906,200
•	Sheriff Vehicles & cameras	509,200
•	Full Year for 7 ambulance employees with benefits	151,545
•	Full Year for 6 Juvenile Detention employees with benefits	101,700



A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF RUTHERFORD COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING JULY 1, 2007 AND ENDING JUNE 30, 2008

SECTION 1. BE IT RESOLVED by Commissioners of Rutherford County, Tennessee on the 29th day of June, 2007, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of various funds, departments, institutions, offices and agencies of Rutherford County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the fiscal year beginning July 1, 2007 and ending June 30, 2008, according to the following schedule:

GENERAL FUND

County Commission	\$ 203,470
Board of Equalization	30,580
County Mayor	348,593
Personnel Office	182,902
County Attorney	264,763
Election Commission	875,346
Register of Deeds	196,412
Planning	775,968
Codes Compliance-Environmental	48,234
Geographical Information Systems	676,149
County Buildings	1,384,759
Other General Administration	230,726
Preservation of Records	108,681
Risk Management	446,267
Accounting and Budgeting	899,583
Property Assessor	1,667,640
Reappraisal Program	563,290
County Trustee	65,550
County Clerk	217,058
Data Processing	1,437,725
Circuit Court	446,716
Circuit Court Judge	235,501
General Sessions Court	1,152,500
Drug Court	404,868
Chancery Court	756,008
Juvenile Court	408,871
District Attorney	64,255
Other Administration of Justice	86,563
Probation Services	990,544
Sheriff's Department	17,025,682
Special Patrols	77,634
Traffic Control	10,000

General Fund (Continued)

Jail	11,940,389
Workhouse/Penal Farm	2,514,322
Juvenile Services	1,416,679
Rescue Squads	90,000
Disaster Relief	670,708
Inspection and Regulation	868,464
Local Health Center	669,698
Rabies & Animal Control	1,178,978
Ambulance Service	10,062,624
Nursing Home	20,000
Dental Health Program	14,400
Other Local Health Services	1,689,573
General Welfare Assistance	41,500
Sanitation & Waste Removal	20,123
Other Public Health & Welfare	165,000
Adult Activities	27,000
Senior Citizens Assistance	1,500
Libraries	1,010,007
Parks & Fair Boards	359,465
Agriculture Extension Service	607,273
Soil Conservation	81,421
Storm Water Management	144,772
Tourism	295,000
Other Charges	269,131
Employee Benefits	708,260
Payments to Cities	1,912,348
Miscellaneous	3,444,945
Total General Fund	\$ 72,506,418
	. , , , , , , , , , , ,

RUTHERFORD COUNTY ECONOMIC DEVELOPMENT

Industrial Development	\$	203,065
Payments to Cities		17,030
Total Economic Development Fund	<u>\$</u>	220,095

SOLID WASTE/SANITATION FUND

Sanitation Education/Information	\$ 132,936
Convenience Centers	2,003,085
Other Waste Collection	327,500
Landfill Operation & Maintenance	997,701
Postclosure Care Costs	172,500
Employee Benefits	52,240
Miscellaneous	 69,525
Total Solid Waste/Sanitation Fund	\$ 3 755 487

DEVELOPMENT TAX FUND

Other General Administration	\$	62,125
Transfers Out		5,940,200
Total Development Tax Fund	<u>\$</u>	6,002,325

DRUG CONTROL FUND

Drug Enforcement	<u>\$</u>	914,127
Total Drug Control Fund	\$	914,127

HIGHWAY FUND

Administration	\$	681,863
Administration	Ψ	,
Highway and Bridge Maintenance		5,564,585
Operation & Maintenance of Equipment		1,193,600
Quarry Operation		504,650
Other Charges		539,585
Employee Benefits		177,600
Capital Outlay		934,860
m . 1 x x 1	Φ.	0.706.740
Total Highway Fund	\$	9,596,743

GENERAL PURPOSE SCHOOL FUND

Regular Education Program - Elem./Sec.	\$ 117,153,976
Alternative Instruction	1,449,436
Special Education Program	18,709,863
Vocational Education Program	8,084,704
Adult Education Program	491,629

General Purpose School Fund (continued)

Attendance	523,693
Health Services	2,261,596
Other Student Support	5,970,821
Regular Instruction Program	7,482,637
Alternative Instruction Program	557,224
Special Education Program	973,379
Vocational Education	118,429
Adult Program	181,101
Board of Education	4,083,156
Director of Schools	562,112
Office of the Principal	13,028,517
Fiscal Services	782,833
Human Resources	371,543
Operation of Plant	16,798,690
Maintenance of Plant	5,641,336
Transportation	10,002,066
Central and Other	1,916,510
Community Service	46,023
Early Childhood Education	2,023,497
Regular Capital Outlay	95,000
Education Principal	561,429
Education Interest	128,800
Total General Purpose School Fund	<u>\$ 220,000,000</u>

CENTRAL CAFETERIA FUND

Board of Education Food Service	\$ 70,000 12,062,795
Total Central Cafeteria Fund	\$ 12,132,795

EDUCATION CAPITAL PROJECTS FUND

Board of Education Education Capital Projects	\$ 38,565 1,913,042
Total Education Capital Projects Fund	\$ 1 951 607

DEBT SERVICE FUND

Other General Administration	\$ 1,009,100
General Government Principal	5,084,850
Education Principal	19,430,150

Debt Service Fund (continued)

General Government Interest	2,723,690
Education Interest	 14,187,202
Total Debt Service Fund	\$ 42,434,992

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and administering other funds with the Trustee, County Clerk, Circuit Court Clerk, Register, Sheriff and the Clerk and Master and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commission, and or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk & Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commission and or fees collected and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the County General Fund as provided by law.

BE IT FURTHER RESOLVED, that any fee officials, as enumerated in Section 8-22-101, T.C.A., operated under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IT FURTHER RESOLVED, that if the need shall arise, the Budget, Finance and Investment Committee may, with the approval of any official head of any department or division which may be affected, transfer any amount within any major appropriation category and also the approval of the Board of Commissioners must be obtained as required by law for transfers between major appropriation categories within the same fund. The School Superintendent must also receive the approval of the Board of Education for transfers within each major appropriation category of the budget and the approval of the Board of Commissioners for transfers between these major categories as required by law.

Additionally, within a major category of the budget regarding any line item which varies within one thousand dollars (\$1,000), more or less, from the original budget adopted by the board of commissioners, except for those items affecting amounts budgeted for personnel costs and amendments reflecting the administrative or other expenses relating to the functioning of the county commission, the county mayor may amend by written approval said line items(s) within a major category of the budget at the sole discretion of the county mayor. Any other transfers and adjustments shall be submitted to the budget committee for its recommendation to the county's legislative body. Budget amendments should be timely and enacted before the expenditure of such funds.

One copy of this authorization shall be filed with the County Clerk, one copy with the Chairman of the Budget, Finance and Investment Committee, and one with each divisional department head concerned. Aforesaid authorization shall clearly state the reasons for the transfer, but this provision shall in no case whatsoever be construed as authorizing transfers from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriation made by this resolution which covers the same purpose for which a specific appropriation is made by statute is made in lieu of, but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amount authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an officer, agency, institution, division, or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department ending June 30, 2008. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the fiscal year in which the expenditures are to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-11-119, inclusive, Tennessee Code Annotated.

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 2007-2008 have been collected, not exceeding 60% of the appropriations of each individual fund. The proceeds of loans for each individual fund shall be used only to pay the expenses and other requirements of the fund for which the loan is made, and the loan shall be paid out of the revenue of the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the authority of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk, and shall mature and be paid in full without renewal not later than June 30, 2008.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2006 and prior years and the interest and penalty thereon collected during the year ending June 30, 2008, shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2006. The Clerk and Master and Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further effect at the end of the fiscal year June 30, 2008.

SECTION 9. BE IT FURTHER RESOLVED, that the Rutherford County School Federal Projects Fund for the No Child Left Behind Act (NCLB), Individuals with Disabilities Education Act (IDEA), and Carl Perkins Vocational Projects shall be the budget approved for the separate projects within the fund by the Rutherford County Board of Education.

- **SECTION 10. BE IT FURTHER RESOLVED**, that any resolution or part of the resolution which has heretofore been passed by the Board of Commissioners which is in conflict with any provision in this resolution, be and the same is hereby repealed.
- **SECTION 11. BE IT FURTHER RESOLVED**, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2007. This resolution shall be spread upon the minutes of the Board of Commissioners.
- **SECTION 12. BE IT FURTHER RESOLVED**, that this budget is adopted subject to the fund balances being correct as shown as of June 30, 2007, and in the event they are actually less, the governing body reserves the right to reduce the expenditures authorized hereby to a like amount.
- **SECTION 13. BE IT FURTHER RESOLVED**, that funds appropriated by this resolution shall not be released to non-profit organizations except by contract. All such contracts shall contain reasonable audit requirements as prescribed by the Comptroller of the Treasury. Funds shall be released only upon a determination by the County Finance Director that such audit requirements and other conditions of previous contracts are being met or adequate evidence has been submitted that such conditions will be met. Exceptions to these provisions may be granted upon the recommendation of the County Board of Commissioners of Rutherford County, Tennessee.
- **SECTION 14. BE IT FURTHER RESOLVED**, that Section 5-9-109, inclusive, <u>Tennessee Code Annotated</u>, authorized the County Legislative Body to make appropriations to non-profit charitable organizations; and, **WHEREAS**, the Rutherford County Legislative Body recognizes the various non-profit charitable organizations located in Rutherford County have great need of funds to carry on their non-profit charitable work. **NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Rutherford County, on this 29th day of June, 2007:
- 1. That thirty thousand dollars (\$30,000) be appropriated for the Rutherford County Rescue Squad to benefit the general welfare of the residents of Rutherford County.
- 2. That thirty thousand dollars (\$30,000) be appropriated for the Smyrna Rescue Squad to benefit the general welfare of the residents of Rutherford County.
- 3. That thirty thousand dollars (\$30,000) be appropriated for the LaVergne Rescue Squad to benefit the general welfare of the residents of Rutherford County.
- 4. That twenty-seven thousand dollars (\$27,000) be appropriated for the Rutherford County Adult Activity Center to benefit the general welfare of the residents of Rutherford County.
- 5. That one thousand five hundred dollars (\$1,500) be appropriated for the Retired Senior Volunteer Program (RSVP) to benefit the general welfare of the residents of Rutherford County.

- 6. That twelve thousand dollars (\$12,000) be appropriated for the Soil Conservation program to benefit the general welfare of the residents of Rutherford County.
- 7. That one million ten thousand seven dollars (\$1,010,007) be appropriated for the Linebaugh Library to benefit the general welfare of the residents of Rutherford County.
- 8. That thirteen thousand seven hundred dollars (\$13,700) be appropriated for the Greater Nashville Regional Council to benefit the general welfare of the residents of Rutherford County.
- 9. That twenty thousand dollars (\$20,000) be appropriated for Mid-Cumberland Human Resource Agency to benefit the general welfare of the residents of Rutherford County.
- 10. That twenty thousand dollars (\$20,000) be appropriated for Mid-Cumberland Nutrition Program to benefit the general welfare of Rutherford County.
- 11. That forty-one thousand five hundred dollars (\$41,500) be appropriated for the Tennessee Rehabilitation Center at Murfreesboro to benefit the general welfare of the residents of Rutherford County.
- 12. That five thousand dollars (\$5,000) be appropriated for the Mid-Cumberland Transportation Program to benefit the general welfare of the residents of Rutherford County.
- 13. That two hundred fifty-five thousand dollars (\$255,000) be appropriated for the Murfreesboro-Rutherford County Chamber of Commerce to benefit the general welfare of the residents of Rutherford County.
- 14. That one hundred forty-two thousand four hundred twenty dollars (\$142,420) be appropriated for the St. Clair Street Senior Citizens to benefit the general welfare of the residents of Rutherford County.
- 15. That eighty-five thousand dollars (\$85,000) be appropriated for the Stones River Greenway Trail to benefit the general welfare of the residents of Rutherford County.
- 16. That thirty thousand dollars (\$30,000) be appropriated for the Almaville Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 17. That thirty thousand dollars (\$30,000) be appropriated for the Salem-Blackman Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 18. That thirty thousand dollars (\$30,000) be appropriated for the Christiana Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 19. That thirty thousand dollars (\$30,000) be appropriated for the Lascassas Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 20. That thirty thousand dollars (\$30,000) be appropriated for the Rockvale Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.

- 21. That thirty thousand dollars (\$30,000) be appropriated for the Rutherford Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 22. That thirty thousand dollars (\$30,000) be appropriated for the Walter Hill Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 23. That thirty thousand dollars (\$30,000) be appropriated for the Southeast Rutherford Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 24. That thirty thousand dollars (\$30,000) be appropriated for the Fosterville Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 25. That thirty thousand dollars (\$30,000) be appropriated for the Eagleville Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 26. That thirty thousand dollars (\$30,000) be appropriated for the Kittrell Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 27. That eighteen thousand dollars (\$18,000) be appropriated for Exchange Club Family Center to benefit the general welfare of the residents of Rutherford County.
- 28. That thirty-five thousand dollars (\$35,000) be appropriated for Smyrna Senior Citizens to benefit the general welfare of the residents of Rutherford County.
- 29. That thirty-one thousand two dollars (\$31,200) be appropriated for Domestic Violence Program to benefit the general welfare of the residents of Rutherford County.
- 30. That forty thousand dollars (\$40,000) be appropriated for the Rutherford County Primary Care to benefit the general welfare of the residents of Rutherford County.
- 31. That eight thousand five hundred dollars (\$8,500) be appropriated for the Fourth July Celebration to benefit the general welfare of the residents of Rutherford County.
- 32. That thirty-five thousand dollars (\$35,000) be appropriated for LaVergne Senior Citizens to benefit the general welfare of the residents of Rutherford County.
- 33. That twenty-six thousand dollars (\$26,000) be appropriated for the Relax and Ride Program to benefit the general welfare of the residents of Rutherford County.
- 34. That ninety-six thousand five hundred dollars (\$96,500) be appropriated for the Economic Development Council to benefit the general welfare of the residents Rutherford County.
- 35. That one hundred five thousand two hundred eighty dollars (\$105,280) be appropriated to the Destination Rutherford to benefit the general welfare of the residents of Rutherford County.

- 36. That one thousand five hundred dollars (\$1,500) be appropriated for the Pregnancy Support Center to benefit the general welfare of the residents of Rutherford County.
- 37. That fifteen thousand dollars (\$15,000) be appropriated for the Heritage Center to benefit the general welfare of the residents of Rutherford County.
- 38. That twenty-five thousand dollars (\$25,000) be appropriated for Main Street, Inc. to benefit the general welfare of the residents of Rutherford County
- **BE IT FURTHER RESOLVED,** that all appropriations enumerated in Section 1 through 38 above are made subject to the following conditions:
- 1. That the non-profit charitable organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organization in accordance with Section 5-9-109(c), T.C.A.
- 2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefiting the general welfare of the residents of the County.
- 3. That it is the expressed interest of the County Commission of Rutherford County in providing these funds to the above named non-profit charitable organizations to be fully in compliance with chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109, inclusive, <u>Tennessee Code Annotated</u> and any and all other laws which may apply to county appropriations to non-profit organizations, and so this appropriation is made subject to compliance with any and all these laws and regulations.

PASSED this 29th day of June, 2007.

RESOLUTION FIXING THE TAX LEVY RUTHERFORD COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2007

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Rutherford County, Tennessee assembled in regular session on the 29th day of June, 2007, that the combined property tax rate for Rutherford County, Tennessee for the fiscal year beginning July 1, 2007 shall be \$2.44 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds, and otherwise conform to the following levies:

FUND	RATE
County General	\$.50
Highway Fund	.01
General Purpose Schools	1.19
Education Capital Projects Fund	.05
Debt Service	69
TOTAL	\$2.44

SECTION 2. BE IT FURTHER RESOLVED, that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the above funds on a pro rata basis.

SECTION 3. BE IT FURTHER RESOLVED, that the remainder of the county's situs portion of sales tax revenue, after distributing a portion to the General Debt Service Fund per the Intergovernmental Agreement, will be divided as follows: Solid Waste/Sanitation Fund – sixty percent (60%); General Fund – twenty percent (20%); Road & Bridge Fund – twenty percent (20%).

SECTION 4. BE IT FURTHER RESOLVED, that the Wheel Tax Revenue will be divided as follows: General Fund – thirty percent (30%); Road & Bridge Fund – thirty percent (30%); General Purpose School Fund – forty percent (40%).

SECTION 5. BE IT FURTHER RESOLVED, that interest earned on idle operating balances, with the exception of the Drug Control Fund and Development Tax Fund, will be distributed as follows: General Fund – fifty five percent (55%); General Purpose School Fund – twenty-five percent (25%); Road & Bridge fund – five percent (5%); with the balance to the General Debt Service Fund. Provided that the Finance Director will monitor General Purpose School Fund available cash balances and interest rates to determine that the above allocation is justifiable.

SECTION 6. BE IT FURTHER RESOLVED, that all resolutions of the Board of Commissioners of Rutherford County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 7. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of Commissioners.

PASSED this 29th day of June, 2007.

RESOLUTION ESTABLISHING FUND BALANCE POLICY

GENERAL FUND:

The General Fund undesignated fund balance will be maintained at a level sufficient to provide for the required resources to meet operating cost needs, to allow for unforeseen needs of an emergency nature, and to permit orderly adjustment to changes resulting from fluctuations of revenue sources. Given that current property tax collections do not begin until the fourth month of the fiscal year, and based on guidance provided by the Government Finance Officers Association (GFOA), Rutherford County will maintain at least Fifteen Percent (15.0%) of the next year's budget in the undesignated fund balance of the General Fund.

Any amounts remaining in the fiscal year-end undesignated fund balance in excess of Fifteen (15.0%) of the approved subsequent year's budget will be available for appropriation by the County Commission to cover such items as revenue shortfalls and unanticipated expenditures, and to ensure stable tax rates. The County Commission will attempt whenever possible to avoid appropriating such funding for recurring expenses.

PASSED this 27th day of June, 2002.

GENERAL DEBT SERVICE FUND:

Introduction. It is the practice of the County to pay the principal and interest requirements on the County's debt obligations from the Debt Service Fund. Each year the Finance Director of the County shall determine or estimate the principal and interest requirements of the County and recommend sources of revenues to meet these actual or projected requirements. Additionally, it shall be the policy of the County to begin each fiscal year with a balance of cash or investments in the Debt Service Fund in a conservatively calculated amount adequate to meet (1) cash flow needs, (2) budgeting contingencies, (3) emergency contingencies, (4) variable rate volatility contingencies plus (5) future forecasted needs.

Cash flow Requirement Component. The majority of local County revenues come from property taxes. Property taxes levied for a specific fiscal year are generally collected in the second half of that fiscal year. For this reason, it is common for the County to expend more than it collects during the first half of the fiscal year. For this reason, it shall be the policy of the County to begin each fiscal year with a sum of cash or investments equal to the debt service fund requirements scheduled to be expended during the first six months of the next fiscal year. This amount will typically equal six months of interest expense on the County's total indebtedness unless the County schedules principal payments in the first six months of the fiscal year.

Generally, except for short-term capital outlay notes, the County will not schedule principal payments in the first six months of the fiscal year.

Budget Contingency Component. By their very nature, budgeted revenues are estimated revenues. Certain sources of revenues are more volatile and less predictable than other types of revenues. For example, property tax collections are generally more stable than sales tax collections. It shall be the policy of the County to begin each fiscal year with a sum of cash or investments, as shall be reflected in the fund balance, equal to 10% of budgeted property tax revenues and 20% of other budgeted revenues in order to provide protection from unforeseen budgeting shortfalls.

Emergency Contingency Component. The Budgeting Contingency is intended to protect the County from one-time shortfalls in budgeted revenues. It is recognized, however, that severe economic downturns in the local or national economy or the occurrence of natural disasters such as tornadoes can have a severe effect on property valuations, tax collection rates and sales and business taxes. It shall be the policy of the County to begin each fiscal year with a sum of cash or investments equal to the Budgeting Contingency as an Emergency Contingency balance.

Variable Rate Contingency Component. The County can enter into variable rate loan agreements with either its own Public Building Authority or with other Public Building Authorities. Under certain circumstances, and in accordance with State Law, it may also be possible for the County to issue variable rate obligations directly. In the event that the County incurs variable rate liabilities, the County will (1) budget conservatively for the projected variable rate expense (i.e. current rate plus two percent (2%)) and (2) maintain an amount equal to two percent (2%) of the variable rate indebtedness to provide a measure of protection from variable rate volatility.

Growth Component. Each year the County shall update a five-year capital improvement plan for the County. As part of this process, the County shall estimate the future debt service associated with new indebtedness projected in relation to the capital improvements plan. These projections shall provide a source of data from which to project the additional fund balance needed in the Debt Service Fund over the next five years. It shall be the policy of the County to take future needs into consideration when determining the amount needed in the fund balance and to use only that portion of fund balance in excess of the minimum required amount, if needed, to balance the annual debt service fund budget or to provide for other capital improvement needs of the County.

Debt Service Fund Draws and Fund Replenishment. In the event that the County draws down the Debt Service Fund for the purpose of addressing any of the circumstances described above (i.e. shortfalls in budgeted revenues, emergencies, or unforeseen variable rate expenses, then the County shall commit to replenishing the Debt Service Fund to an appropriate level within two fiscal years.

PASSED this 14th day of October, 2004

The Debt Service Fund Balance policy presented above replaced the policy that had been in place since June 27, 2002.

PERSONNEL FOR RUTHERFORD COUNTY



RUTHERFORD COUNTY, TN PERSONNEL Analysis of Full Time Positions

	Fund 101,116,122,133	Fund 131	Total
Total Funded Positions 7/1/05	752	77	829
Positions added during 05-06			
Social Worker - Health(Oct 2005)	1		
Environmental Ed Coord.(Nov 2005)	1		
Detention Officers - Jail(Nov 2005)	29		
Maintenance Technician - Jail(Nov 2005)	2		
Warrants Clerk (Nov 2005)	3		
Patrol(Nov 2005)	12		
Admin. Support I - Sheriff(Nov 2005)	3		
Warrants Clerk - Workhouse(Feb 2006)	1 1		
Drug Court Therapist (April 2006) Medical Positions eliminated	(6)		
Positions added 06-07	(0)		
Elections Deputy Clerk	1		
Engineering Tech	1		
Administrative Support I - Planning	1		
Maintenance Technician	1		
Archivist	1		
Insurance Administrator	1		
Administrative Support I - Property Assessor	1		
Internet Security Officer	1		
Web Designer	1		
General Sessions Judge	1		
Law Clerk	1		
Drug Court Therapist	1		
Case Manager - Drug Court	1		
SRO	2		
Detention Officers - Correct. Work Center Detention Officers - Juvenile Detention	10 12		
Secretary - Juvenile Detention	1		
Building Inspector/Storm Water	1		
Permit Officer	1		
Animal Control Officer	1		
Paramedic - Manchester	4		
EMT - Manchester	3		
Groundskeeper	1		
Heavy Equipment Operator	2		
Wheel Tax Officer Transfer to Co. Clerk	(1)		
Total Funded Postions 7/1/06	849	77	926
Positions added during 06-07			
Paramedics to parttime	(4)		
Patrol/Sgt (Oct 2006)	2		
Positions added 07-08			
Patrol/Sgt	1		
Detective/Lt	1		
Communication Officer - Sheriff	2		
SRO Civil Officer - Sheriff	1		
Civil Officer - Sheriff Criminal Officer - Sheriff	1		
Administrative Support I - Sheriff	1		
Evidence Technician	1		
Juvenile Court Referee	1		
Animal Care Specialist	2		
Station Manager	3		
Paramedics	3		
Administrative Support I - Ag	1		
Gis Analyst	1		
Maintenance Technician	1		
Training & Development - Insurance	1		
Accounts Payable Accountant - Finance	1		
Data Processing Analyst - Property Assessor	1		
Appraiser I/Real Property	1		
Technician - OIT	1		
Drug Court Therapist - Position Eliminated(Ap_	(1)		
Total Funded Positions 7/1/07	872	77	949
0			

Rutherford County Full Time Personnel Comparisons

RUTHERFORD COUNTY POSITIONS

		2005-2006	1	2006-2007	7	2007-2008
		totals		totals]	totals
location	location					
Administration	800	4	-	4	-	4
DataProcessing	801	10	2	12	1	13
County Attorney	802	3	-	3	-	3
Clerk & Master	803	10	-	10	-	10
Maintenance	804	8	1	9	1	10
Finance	805	12	1	12	1	13
Election Comm	806	7	1	8	-	8
General Session	807	14	2	16	-	16
Altern. School	808	3	-	3	-	3
Court Officers	809	6	-	6	-	6
Ambulance	810	123	7	130	2	132
Juvenile Det.	812	13	13	26	-	26
Health	813	42	1	43	-	43
District Attorney	816	1	-	1	-	1
Convenience	814	2	_	2	_	2
Landfill	815	5	-	5	_	5
Conv. Staff	817	16	2	18	_	18
Risk Management	818	4	1	5	1	6
Mechanics	819	3	-	3	<u> </u>	3
Property Asses	820	31	1	32	2	34
Wheel Tax Off.	821	1	(1)	0	-	0
Youth Services	823	7	- (1)	7		7
Environmental	824	1	-		_	1
Building Codes	825	13	2	15		15
Drug Court	826	5	3	8	(1)	7
Domestic Violence	827	1		<u>0</u> 1	· · · · ·	1
	828	3	-	3	1	4
Juvenile Judge Sheriff	835	213	20	233	11	244
Jail	836	124	25		- 11	149
	845		25	149		
Agriculture		4		6	1	7
Soil Conser.	850	1	-	1	-	1
Rabies Control	855	15	1	16	2	18
Planning	865	8	2	10	-	10
Workhouse	875	29	11	40	-	40
Emerg. Services	885	4	-	4	-	4
GIS	831	3	-	3	1	4
Preservation of Record	832	0	1	1	-	1
Storm Water Managem	871	1	-	1	-	1
Human Resouce	829	2	-	2	-	2
	Totals	752		849		872
ROAD & BRIDGE		77	-	77	-	77
Schools Certified Classified Total Schools		2,252.3 649.7 2,902.0	196.0	2,392 706 3,098	-	2,531.5 742.0 3,273.5

Rutherford County Part Time Personnel Comparisons

RUTHERFORD COUNTY POSITIONS

Fiscal Year		2005-2006 totals	¬ ,	2006-2007 totals]	2007-2008 totals
Department	location	เบเสเร		totais		เบเสเร
Agriculture	845	4	2	6	(2)	4
Ambulance Service	810	0	0	0	24	24
Animal Control	855	0	5	5	2	7
Clerk & Master	803	0	3	3	(1)	2
Convenience	814	33	4	37	0	37
County Executive	800	0	1	1	0	1
Domestic Violence	827	2	(1)	1	1	2
Finance	805	1	0	1	0	1
General Session	807	1	0	1	0	1
Geographic Information Sys	831	0	0	0	1	1
Health	813	2	0	2	0	2
Human Resources	829	0	0	0	1	1
Data Processing	801	3	2	5	(3)	2
Juvenile Det.	812	12	(4)	8	(2)	6
Landfill	815	1	1	2	(1)	1
Litter Grant	875	2	(1)	1	0	1
Maintenance	804	8	1	9	1	10
Parks & Recreation	840	1	0	1	0	1
Planning/Engineering	865	7	(2)	5	(2)	3
Preservation of Records	800	2	0	2	0	2
Risk Management	818	0	0	0	3	3
Sheriff	835	41	13	54	5	59
Soil Conservation	850	0	1	1	1	2
Storm Water	871	0	4	4	2	6
Workhouse	875	5	(2)	3	2	5
Subtotal	Totals	125		152		184
Highway Dept	865	0		0	1	1
Total		125		152		185

2007-2008 Operating Budget Introduction

The operating budget section provides information relative to each department. Each fund has an operational budget reflecting the estimated revenues, proposed expenditures (appropriations) and the projected future available funds. This statement reflects revenues in detail and expenditures in major category totals. Following this statement is the detailed appropriations for each fund.

Column one of the detailed appropriations reflects the 2005-2006 audited expenditures using a GAAP basis of accounting. Column two and three presents the 2006-2007 year original and amended budget respectively. Column four shows the 2006-2007 unaudited actual expenditures using a budgetary basis of accounting. Column five reflects proposed expenditures (appropriations) for the 2007-2008 budget year.

GENERAL FUND

The General Fund is the general operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund. Eighty-eight percent of projected revenues will come from local effort through the tax rate, sales taxes, service fees and fines. The remaining twelve percent will come from other outside sources.



GENERAL FUND

FUND 101

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	2005-2006	2006-2007	BU	DGET	2006-2007	2007-2008
	Audited				Unaudited	
	Actual	Original		Amended	Actual	Estimated
REVENUES						
LOCAL TAXES	\$ 33,006,953	\$ 32,174,487	\$	33,537,630	\$ 33,535,574	\$ 35,860,675
LICENSES AND PERMITS	2,040,181	1,841,500		1,837,200	1,830,202	1,830,625
FINES, FORFEITURES & PENALTIES	2,021,776	1,972,302		1,921,492	1,911,456	1,926,500
CHARGES FOR CURRENT SERVICES	4,989,842	5,062,700		5,520,887	5,460,765	5,749,200
OTHER LOCAL REVENUES	3,088,740	2,953,541		4,629,486	4,604,586	3,408,450
FEES FROM COUNTY OFFICIALS	7,146,775	7,024,000		7,523,500	7,729,707	7,681,500
STATE REVENUES	6,935,823	6,876,379		7,432,284	6,914,536	7,348,830
FEDERAL REVENUES	1,622,192	903,906		1,543,408	1,533,114	560,626
OTHER GOV'TS & CITIZENS GROUP	623,887	691,000		760,600	803,336	383,500
OTHER SOURCES	2,120,302	2,368,310		2,368,310	2,247,691	2,166,632
TOTAL GENERAL FUND REVENUE	\$ 63,596,472	\$ 61,868,125	\$	67,074,797	\$ 66,570,967	\$ 66,916,538

EXPENDITURES					
COUNTY COMMISSION	\$ 192,317	\$ 203,470	\$ 203,470	\$ 186,988	\$ 203,470
BOARD OF EQUALIZATION	10,518	19,300	19,300	4,931	30,580
COUNTY MAYOR	306,594	337,454	353,472	335,847	348,593
PERSONNEL OFFICE	136,449	164,005	164,005	158,944	182,902
COUNTY ATTORNEY	248,080	256,765	256,765	250,601	264,763
ELECTION COMMISSION	517,005	686,294	695,240	654,910	875,346
REGISTER OF DEEDS	124,047	137,689	137,689	108,578	196,412
PLANNING & ENGINEERING	595,735	834,171	839,371	812,987	775,968
CODES COMPLIANCE-ENVIRONMENTAL	45,996	47,124	47,124	46,787	48,234
GEOGRAPHIC INFORMATION SYSTEM	798,422	1,508,770	1,458,167	1,446,566	676,149
COUNTY BUILDINGS	1,136,545	1,240,271	1,319,271	1,184,947	1,384,759
OTHER GENERAL ADMINISTRATION	219,715	223,266	223,266	221,525	230,726
PRESERVATION OF RECORDS	13,557	123,047	123,324	101,354	108,681
RISK MANAGEMENT	237,822	338,179	338,179	316,363	446,267
ACCOUNTING AND BUDGETING	769,584	822,455	822,455	807,681	899,583
PROPERTY ASSESSOR	1,462,090	1,591,674	1,594,244	1,400,408	1,667,640
REAPPRAISAL PROGRAM	511,932	530,026	530,026	489,778	563,290
COUNTY TRUSTEE'S OFFICE	44,776	81,350	81,350	53,271	65,550
COUNTY CLERK'S OFFICE	148,846	201,043	201,043	179,125	217,058
DATA PROCESSING	1,104,756	1,292,860	1,378,463	1,330,151	1,437,725
CIRCUIT COURT	385,561	482,153	482,153	460,094	446,716
CIRCUIT COURT JUDGE	211,850	237,657	237,657	196,137	235,501
GENERAL SESSIONS COURT	801,516	1,046,138	1,062,602	1,036,911	1,152,500
DRUG COURT	335,045	438,985	459,712	403,626	404,868
CHANCERY COURT	651,906	738,932	738,932	703,570	756,008
JUVENILE COURT	224,288	324,664	324,664	300,991	408,871

GENERAL FUND ESTIMATED REVENUES, EXPENDITURES and AVAILABLE FUNDS

	Ź	2005-2006		2006-2007	BU	DGET		2006-2007	- 2	2007-2008
		Audited						Unaudited		
		Actual		Original		Amended		Actual		Estimated
EXPENDITURES (CONTINUED)										
DISTRICT ATTORNEY GENERAL	\$	56,967	\$	62,759	\$	62,759	\$	62,653	\$	64,255
OTHER ADMIN. OF JUSTICE		68,796		70,666		70,666		68,552		86,563
PROBATION SERVICES		887,447		985,199		1,080,984		1,065,163		990,544
SHERIFF'S DEPARTMENT		13,791,962		15,303,491		15,439,726		15,014,567		17,025,682
SPECIAL PATROLS		47,442		67,507		67,507		46,549		77,634
TRAFFIC CONTROL		7,885		10,000		14,900		13,369		10,000
WHEEL TAX OFFICER		73,792		-		-		-		-
ADMIN. OF SEX OFFENDER REGISTRY		224		-		695		454		-
JAIL		9,927,996		10,794,034		11,312,245		11,131,330		11,940,389
WORKHOUSE/ADULT DETENTION		2,051,814		2,498,722		2,504,786		2,324,132		2,514,322
JUVENILE SERVICES		1,042,578		1,372,490		1,375,289		1,282,429		1,416,679
RESCUE SQUAD		69,000		75,000		75,000		75,000		90,000
DISASTER RELIEF		1,077,714		669,515		931,580		704,317		670,708
INSPECTION AND REGULATION		725,922		844,225		851,125		819,399		868,464
LOCAL HEALTH CENTER		483,808		641,742		583,554		523,636		669,698
RABIES AND ANIMAL CONTROL		872,973		1,079,509		1,135,399		1,073,734		1,178,978
AMBULANCE/EMERGENCY MEDICAL		7,757,820		9,301,552		9,393,878		9,108,205		10,062,624
NURSING HOME		5,300		20,000		20,000		18,294		20,000
DENTAL HEALTH PROGRAM		12,425		14,400		14,400		14,373		14,400
OTHER LOCAL HEALTH SERVICES		1,348,212		1,620,314		1,620,314		1,486,416		1,689,573
GENERAL WELFARE ASSISTANCE		31,531		39,900		39,900		39,900		41,500
SANITATION AND WASTE REMOVAL		14,742		18,427		18,427		18,427		20,123
OTHER PUBLIC HEALTH & WELFARE		151,155		149,400		194,400		190,050		165,000
ADULT ACTIVITIES		24,570		24,570		24,570		24,570		27,000
SENIOR CITIZENS ASSISTANCE		1,500		1,500		1,500		1,500		1,500
LIBRARIES		904,625		993,151		993,151		993,151		1,010,007
PARKS AND FAIR BOARDS		321,446		380,765		395,508		330,184		359,465
AGRICULTURE EXTENSION SERVICE		489,208		602,145		602,145		539,607		607,273
SOIL CONSERVATION		56,065		66,480		66,480		66,309		81,421
STORM WATER MANAGEMENT		144,897		128,110		155,646		130,453		144,772
TOURISM		222,495		237,000		270,000		267,952		295,000
OTHER ECONOMIC & COMMUNITY DEVELOP.		44		166,305		166,305		163,346		_
OTHER CHARGES		184,490		262,530		263,530		217,859		269,131
EMPLOYEE BENEFITS		738,627		668,400		826,540		774,853		708,260
PAYMENTS TO CITIES		1,622,124		1,622,124		1,912,348		1,912,348		1,912,348
MISCELLANEOUS		2,891,787		3,352,355		3,277,488		3,183,749		3,444,945
OPERATING TRANSFERS		199,287		402,300		466,488	L	466,395		
TOTAL GENERAL FUND EXPENDITURES	\$	59,543,623	\$	68,454,329	\$	70,321,177	\$	67,346,297	\$	72,506,418
		Beginn	ing l	Fund Balance	July	1,	\$	20,648,770	\$	19,873,440
		Ending	g Fu	nd Balance Ju	ne 3	0,	\$	19,873,440	\$	14,283,560

		2	2005-2006		2006-2007	BU	DGET		2006-2007		2007-2008
			Audited						Unaudited		
			Actual		Original		Amended		Actual		Estimated
LOCAL	LTAXES										
40110	CURRENT PROPERTY TAXES	\$	21,436,690	\$	20,110,534	\$	20,648,534	\$	20,625,228	\$	22,684,737
40120	TRUSTEE'S COLLECT PRIOR		380,520		403,750		414,268		413,633		414,000
40130	CLERK & MASTERS COLLECTION		220,280		255,000		185,000		216,312		211,890
40140	INTEREST AND PENALTY		81,899		73,490		89,490		91,415		79,940
40150	PICK-UP TAXES		116,168		91,496		143,496		136,565		102,000
40161	PAY IN LIEU OF TAXES - TVA		3,217		2,917		2,917		2,916		3,103
40163	PAY IN LIEU OF TAXES - OTHER		5,173,782		5,750,000		5,987,944		5,987,932		6,175,150
40210	LOCAL OPTION SALES TAX		314,072		320,000		350,000		356,104		352,500
40220	HOTEL/MOTEL TAX		748,129		740,000		850,000		843,175		850,000
40240	WHEEL TAX		2,583,512		2,580,000		2,717,000		2,685,121		2,745,000
40250	LITIGATION TAX - GENERAL		125,903		120,000		130,000		126,048		135,000
40266	LITIGATION TAX-JAIL/WORKH		239,985		235,000		240,000		237,818		250,000
40267	LITIGATION TAX-OFFENDER MEDIAT		-		-		-		-		41,075
40270	BUSINESS TAX		501,945		462,300		470,000		505,134		553,280
40320	BANK EXCISE TAX		371,603		350,000		501,481		501,480		425,000
40330	WHOLESALE BEER TAX		701,394		670,000		800,000		799,794		830,000
40350	INTERSTATE TELECOMMUNICATION		7,854		10,000		7,500		6,898		8,000
	COCAL TAXES	\$	33,006,953	\$	32,174,487	\$	33,537,630	\$	33,535,574	\$	35,860,675
	SES AND PERMITS	Ф	07.027	Φ	04.500	Φ.	00.500	Φ.	01.741	Φ.	07.000
41120	ANIMAL REGISTRATION	\$	87,037	\$	84,500	\$	99,500	\$	91,741	\$	97,000
41130	ANIMAL VACCINATION		26,373		23,000		28,500		27,842		31,625
41140	CABLE TV FRANCHISE		511,391		500,000		555,200		555,188		585,000
41520	BUILDING PERMITS		893,315 88,600		770,000 75,000		786,000 115,000		812,562 115,785		776,000 85,000
41540 41550	PLUMBING PERMITS MOVING PERMITS		1,800		2,000		3,000		2,675		2,500
41590	OTHER PERMITS		431,665		387,000		250,000		224,410		253,500
	ICENSES AND PERMITS	\$	2,040,181	\$	1,841,500	\$	1,837,200	\$	1,830,202	\$	1,830,625
	FORFEITURES & PENALTIES	Ф	2,040,101	Φ	1,041,300	Φ	1,057,200	Ф	1,030,202	J)	1,050,025
42110	FINES - CIRCUIT COURT	\$	82,113	\$	75,000	\$	75,000	\$	71,146	\$	90,000
42120	OFFICERS COSTS	*	407,145		420,000	ľ	420,000		415,933		420,000
42141	DRUG COURT FEES - CIRCUIT COUR		6,715		5,000		10,000		9,330		8,500
42150	JAIL FEES		371,737		372,300		355,000		354,488		385,000
42190	DATA ENTRY FEE- CIRCUIT COURT		3,226		3,000		3,350		3,274		4,000
42191	COURTROOM SECURITY FEE		30		-		300		334		250
42241	DRUG COURT FEES - CRIMINAL COU		294		_		_		_		_
42280	DUI TREATMENT FINES - CRIMINAL		9,937		13,000		9,000		9,280		11,000
42290	DATA ENTRY FEE- CRIMINAL COURT		2,686		2,500		3,300		3,250		3,000
42291	COURTROOM SECURITY FEE		111		-		1,040		1,099		1,100
42310	FINES - GENERAL SESSIONS		473,552		480,000		480,000		455,408		550,000
42330	GAME AND FISH FINES		780		750		1,200		1,666		850
42341	DRUG COURT FEES - GENERAL SESS		42,344		44,000		40,000		39,967		44,000
42380	DUI TREATMENT FINES - GEN. SESSIC		54,226		59,700		55,000		58,317		56,000
42390	DATA ENTRY FEE- GENERAL SESSION		41,868		40,700		44,000		42,381		42,500

		2	005-2006		2006-2007	BU	DGET	2	2006-2007	2	2007-2008
			Audited					1	Unaudited		
			Actual		Original		Amended		Actual]	Estimated
FINES,	FORFEITURES & PENALTIES	(cor	nt.)								
42391	COURTROOM SECURITY FEE	\$	564	\$	-	\$	8,200	\$	8,322	\$	7,000
42410	FINES - JUVENILE COURT		7,135		7,300		7,900		7,404		7,300
42441	DRUG COURT FEES - JUVENILE COU		7,619		5,000		9,500		9,811		9,000
42450	JAIL FEES - JUVENILE DETENTION		351,146		288,000		240,000		261,035		216,000
42490	DATA ENTRY FEE- JUVENILE COURT		5,318		4,500		5,350		5,207		5,500
42491	COURTROOM SECURITY FEE		628				3,500		3,327		3,000
42530	DATA ENTRY FEE- CHANCERY COURT		6,661		5,000		10,000		10,225		8,500
42610	FINES		144,052		144,052		138,852		138,852		52,000
42641	DRUG COURT FEES		1,890		2,500		1,000		1,400		2,000
42870	DATA ENTRY FEE- OTHER COURTS		-		-		-		-		-
	INES, FORFEITURES & PENALTIES	\$	2,021,776	\$	1,972,302	\$	1,921,492	\$	1,911,456	\$	1,926,500
CHARG	SES FOR CURRENT SERVICES	1									
43120	AMBULANCE CHARGES	\$	4,250,557	\$	4,530,000	\$	4,760,000	\$	4,718,894	\$	4,875,000
43130	PAST DUE COLLECT - AMBULANCE		23,100		20,000		28,000		36,267		20,000
43140	ZONING STUDIES		43,350		38,500		65,000		68,185		110,000
43170	WORK RELEASE CHARGES FOR BOAF		1,340		-		13,000		14,860		10,000
43190	OTHER GENERAL SERVICE CHARGES		1,000		-		6,687		5,462		5,000
43320	SUBDIVISION LOT FEES		167,346		103,000		194,000		169,200		315,000
43340	RECREATION FEES		5,357		7,200		7,200		820		7,200
43370	TELEPHONE COMMISSIONS		219,804		200,000		250,000		250,652		237,000
43392	DATA PROCESSING FEE-REGISTER		142,877		130,000		145,000		144,302		130,000
43393	PROBATION FEES		10,274		10,000		12,000		12,359		10,000
43394	DATA PROCESSING FEE- SHERIFF		22,063		22,000		25,000		24,665		25,000
43395	SEX REGISTRY FEE - SHERIFF		4,220		-		5,000		5,100		-
43541	CONTRACT FOR ADMINISTRAT		92,384		-		-		-		-
43990	OTHER CHARGES FOR SERVICE	_	6,170	_	2,000		10,000		10,000		5,000
	HARGES FOR CURRENT SERVICES	\$	4,989,842	\$	5,062,700	\$	5,520,887	\$	5,460,765	\$	5,749,200
	LOCAL REVENUES	d.	2 445 220	¢.	2 426 975	d.	2 024 775	¢.	2 700 400	¢.	2.024.250
44110	INVESTMENT INCOME	\$	2,445,338	\$	2,426,875	\$	3,834,775	\$	3,799,499	\$	2,824,250
44120	LEASE/RENTALS		165,076		154,516		160,534		161,669		155,000
44130	SALE OF MATERIALS & SUPPLIES		14,522 130,595		11,500		11,500		13,330		14,000
44131	COMMISSARY SALES		*		122,000		122,000		116,297		130,000
44140 44145	SALE OF MAPS SALE OF RECYCLED MATERIALS		12,665 81		6,000		28,000 300		27,232 238		25,000 200
44150	SALE OF ANIMALS/LIVESTOCK		156,874		122,650		165,250		162,891		150,000
44170	MISCELLANEOUS REFUNDS		22,515		25,000		20,000		18,614		25,000
44170	INSURANCE RECOVERY		22,313		23,000		107,000		112,751		23,000
44520	SALE OF EQUIPMENT		-		-		9,200		12,659		-
44540	SALE OF EQUIPMENT SALE OF PROPERTY		-		-		18,375		34,651		-
44570	CONTRIBUTIONS & GIFTS		47,138		-		45,000		45,423		-
44580	PERFORMANCE BOND FORFEITURE		93,836		85,000		100,000		91,649		85,000
44990	OTHER LOCAL REVENUES		100		55,000		7,552		7,684		- 000
	THER LOCAL REVENUES	\$	3,088,740	\$	2,953,541	\$	4,629,486	\$	4,604,586	\$	3,408,450
TOTALU	THEN LOCAL REVENUES	Φ	2,000,740	Ф	4,755,541	Φ	7,047,400	Ψ	7,007,300	Ψ	2,700,430

		2	005-2006	2006-2007	BU	DGET	2	2006-2007	2	2007-2008
			Audited				1	Unaudited		
			Actual	Original		Amended		Actual		Estimated
FEES F	ROM COUNTY OFFICIALS									
45110	COUNTY CLERK - EXCESS FEE	\$	900,000	\$ 800,000	\$	800,000	\$	800,000	\$	950,000
45120	CIRCUIT CT CLERK - EXCESS		882,856	750,000		1,150,000		1,257,571		950,000
45180	REGISTER - EXCESS FEES		1,572,436	1,600,000		1,550,000		1,563,752		1,550,000
45190	TRUSTEE - EXCESS FEES		3,204,940	3,350,000		3,375,000		3,442,816		3,557,500
45550	CLERK & MASTER		540,949	475,000		595,000		608,757		625,000
45590	SHERIFF - SERVICE OF PROCESS		45,594	49,000		53,500		56,811		49,000
TOTAL FI	EES FROM COUNTY OFFICIALS	\$	7,146,775	\$ 7,024,000	\$	7,523,500	\$	7,729,707	\$	7,681,500
STATE	REVENUES									
46110	JUVENILE SERVICES PROGRAM	\$	9,000	\$ 9,000	\$	9,000	\$	9,000	\$	9,000
46160	STATE REAPPRAISAL GRANT		51,107	53,597		53,597		53,597		54,800
46190	OTHER GENERAL GOVERNMENT GRA		20,042	-		8,059		8,058		-
46210	LAW ENFORCEMENT TRAINING		79,461	86,270		94,800		94,800		98,900
46310	HEALTH DEPARTMENT PROGRAM		1,295,699	1,620,314		1,620,314		1,492,753		1,689,573
46820	INCOME TAX		215,575	150,000		300,000		299,999		250,000
46830	BEER TAX		17,212	17,000		18,754		18,753		18,500
46840	ALCOHOLIC BEVERAGE TAX		169,519	160,000		185,927		185,927		192,000
46850	MIXED DRINK TAX		7,165	5,000		6,700		6,510		7,000
46915	CONTRACTED PRISONER BOARD		4,308,673	4,000,000		4,200,000		3,840,159		4,223,000
46960	REGISTRAR'S SALARY SUPPLE		16,380	16,380		16,380		16,380		16,380
46980	OTHER STATE GRANTS		109,444	109,300		173,450		148,737		142,159
46990	OTHER STATE REVENUES		636,546	649,518		745,303		739,861		647,518
	TATE REVENUES	\$	6,935,823	\$ 6,876,379	\$	7,432,284	\$	6,914,536	\$	7,348,830
FEDER	AL REVENUES									
47111	USDA SCHOOL LUNCH PROGRAM	\$	30,948	\$ 30,700	\$	35,100	\$	33,627	\$	31,800
47113	BREAKFAST		17,347	17,300		22,400		21,497		21,200
47180	COMMUNITY DEVELOPMENT		44	166,305		166,305		163,341		-
47230	DISASTER RELIEF					41,792		41,791		-
47235	HOMELAND SECURITY GRANTS		963,246	286,255		296,344		356,802		258,135
47250	LAW ENFORCEMENT GRANTS		38,420	-		62,945		43,182		-
47590	OTHER FEDERAL THROUGH STATE		45,491	45,491		531,527		531,538		45,491
47620	POLICE SERVICE (LAKE AREA)		31,350	43,000		53,800		46,341		44,000
47700	ASSET FORFEITURE FUNDS		17,281	-		12,000		14,331		20,000
47710	PUBLIC SAFETY PART. & COM		349,082	141,500		141,500		127,114		-
47990	OTHER DIRECT FEDERAL REVENUE		128,983	173,355		179,695		153,550		140,000
TOTAL FI	EDERAL REVENUES	\$	1,622,192	\$ 903,906	\$	1,543,408	\$	1,533,114	\$	560,626

		2005-2006	2006-2007	BU	DGET	2006-2007	1	2007-2008
		Audited				Unaudited		
		Actual	Original		Amended	Actual		Estimated
OTHER GOVERNMENTS & CITIZEN	GR	OUPS						
48110 PRISONER BOARD	\$	29,389	\$ 30,000	\$	40,000	\$ 39,756	\$	40,000
48130 CONTRIBUTIONS & GIFTS		56,500	-		25,000	35,120		-
48140 CONTRACTED SERVICES		331,679	659,500		694,500	717,511		342,000
48610 DONATIONS					-	9,950		-
48990 OTHER		206,319	1,500		1,100	1,000		1,500
TOTAL OTHER GOV'TS & CITIZENS GROUP	\$	623,887	\$ 691,000	\$	760,600	\$ 803,336	\$	383,500
OTHER SOURCES								
49800 OPERATING TRANSFERS	\$	2,120,302	\$ 2,368,310	\$	2,368,310	\$ 2,247,691	\$	2,166,632
TOTAL OTHER SOURCES	\$	2,120,302	\$ 2,368,310	\$	2,368,310	\$ 2,247,691	\$	2,166,632
TOTAL GENERAL FUND REVENUE	\$	63,596,472	\$ 61,868,125	\$	67,074,797	\$ 66,570,967	\$	66,916,538

		Ź	2005-2006		2006-2007	BU	DGET		2006-2007	2	2007-2008
			Audited						Unaudited		
			Actual		Original		Amended		Actual]	Estimated
51100	COUNTY COMMISSION										
191	BOARD & COMMITTEE MEMBERS FEI	\$	104,250	\$	107,100	\$	107,100	\$	91,800	\$	107,100
199	OTHER PERDIEM & FEES		74,400		81,900		81,900		81,900		81,900
201	SOCIAL SECURITY		11,076		11,720		11,720		10,769		11,720
212	EMPLOYER MEDICARE		2,591		2,750		2,750		2,519		2,750
TOTAL CO	DUNTY COMMISSION	\$	192,317	\$	203,470	\$	203,470	\$	186,988	\$	203,470
51210	BOARD OF EQUALIZATION										
191	BOARD & COMMITTEE MEMBERS FEI	\$	9,289	\$	6,300	\$	6,300	\$	2,800	\$	7,500
201	SOCIAL SECURITY		564		400		400		174		470
212	EMPLOYER MEDICARE		132		100		100		41		110
308	CONSULTANTS		-		10,000		10,000		-		20,000
332	LEGAL NOTICES		533		2,500		2,500		1,917		2,500
TOTAL BO	OARD OF EQUALIZATION	\$	10,518	\$	19,300	\$	19,300	\$	4,931	\$	30,580
51300	COUNTY MAYOR										
101	COUNTY OFFICIAL/ADMIN.	\$	88,989	\$	91,324	\$	100,457	\$	100,457	\$	105,479
161	SECRETARY		124,564		127,160		127,160		127,160		131,464
169	PART-TIME PERSONNEL		-		7,200		7,200		7,200		7,200
186	LONGEVITY PAY		1,500		1,575		1,575		1,575		1,650
201	SOCIAL SECURITY		12,740		14,100		14,670		13,965		15,240
204	STATE RETIREMENT		24,925		28,410		29,590		29,392		30,810
205	EMPLOYEE AND DEPENDENT INSURA		24,151		32,760		32,760		23,729		24,330
212	EMPLOYER MEDICARE		2,980		3,300		3,435		3,266		3,570
307	COMMUNICATION		1,154		1,800		1,800		1,163		1,600
320	DUES AND MEMBERSHIPS		150		150		150		150		150
332	LEGAL NOTICES		10,456		8,000		13,000		12,321		10,500
334	MAINTENANCE AGREEMENTS		1,657		2,100		2,100		2,051		2,100
337	MAINT. & REPAIR SERVOFF.EQUI		2,435		2,500		2,500		1,657		500
348	POSTAL CHARGES		3,971		4,500		4,500		2,694		4,500
355	TRAVEL		273		1,575		1,575		145		500
414	DUPLICATING SUPPLIES		1,363		1,500		1,500		1,482		1,500
435	OFFICE SUPPLIES		3,699		7,500		7,500		7,439		6,500
709	DATA PROCESSING EQUIPMENT		1,587		2,000		2,000		-		1,000
718	MOTOR VEHICLES		-		-		-		-		-
719	OFFICE EQUIPMENT		-	L			-	L			
TOTAL CO	DUNTY MAYOR	\$	306,594	\$	337,454	\$	353,472	\$	335,847	\$	348,593

		20	005-2006	2006-2007	BUI	OGET	2	006-2007	20	007-2008
			Audited				J	Jnaudited		
			Actual	Original	1	Amended		Actual	E	stimated
51310	PERSONNEL OFFICE			-						
101	COUNTY OFFICIAL/ADMIN.	\$	65,104	\$ 68,550	\$	68,550	\$	68,550	\$	70,189
103	ASSISTANT(S)		32,159	34,730		34,730		34,294		39,833
169	PART-TIME PERSONNEL		-	_		-		_		7,500
186	LONGEVITY PAY		200	225		225		225		250
196	IN-SERVICE TRAINING		828	1,300		1,300		70		2,000
201	SOCIAL SECURITY		5,797	6,420		6,420		6,102		7,310
204	STATE RETIREMENT		11,296	13,370		13,370		13,306		14,240
205	EMPLOYEE AND DEPENDENT INS.		12,780	14,600		14,600		14,599		14,970
212	EMPLOYER MEDICARE		1,356	1,510		1,510		1,427		1,710
302	ADVERTISING		_	_		_		_		3,000
307	COMMUNICATION		1,313	2,000		2,000		1,343		2,000
320	DUES AND MEMBERSHIPS		450	1,000		1,000		540		1,000
334	MAINTENANCE AGREEMENTS		-	-		-		-		-
336	MAINT. & REPAIR SERV EQUIP		-	500		500		-		500
348	POSTAL CHARGES		296	500		1,000		745		1,100
355	TRAVEL		212	300		300		15		1,000
435	OFFICE SUPPLIES		2,072	3,500		3,000		2,807		3,000
499	OTHER SUPPLIES AND MATERIALS		-	2,000		2,000		1,920		3,300
599	OTHER CHARGES		-	-		-		-		5,000
709	DATA PROCESSING EQUIPMENT		2,586	1,500		1,500		1,502		-
711	FURNITURE AND FIXTURES		-	12,000		12,000		11,500		5,000
TOTAL PE	CRSONNEL OFFICE	\$	136,449	\$ 164,005	\$	164,005	\$	158,944	\$	182,902
51400	COUNTY ATTORNEY									
101	COUNTY OFFICIAL/ADMIN.	\$	102,285	\$ 104,965	\$	104,965	\$	104,965	\$	108,691
161	SECRETARY		73,412	74,590		74,590		74,590		77,437
186	LONGEVITY PAY		1,075	1,150		1,150		1,150		1,225
187	OVERTIME PAY		993	1,500		1,500		1,289		1,000
201	SOCIAL SECURITY		10,259	11,300		11,300		10,468		11,680
204	STATE RETIREMENT		20,603	23,530		23,530		23,495		24,320
205	EMPLOYEE AND DEPENDENT INS.		24,094	23,680		23,680		23,676		24,270
212	EMPLOYER MEDICARE		2,496	2,650		2,650		2,541		2,740
307	COMMUNICATION		1,197	1,600		1,600		1,449		3,300
320	DUES AND MEMBERSHIPS		2,500	2,500		2,500		2,500		2,500
334	MAINTENANCE AGREEMENTS		-	-		-		-		300
336	MAINT. & REPAIR SERV EQUIP		370	500		500		213		500
348	POSTAL CHARGES		131	600		600		311		600
355	TRAVEL		1,976	2,200		2,200		1,984		2,200
435	OFFICE SUPPLIES		1,400	2,000		2,000		1,970		2,000
709	DATA PROCESSING EQUIPMENT		1,570	-		-		-		-
719	OFFICE EQUIPMENT		3,719	4,000		4,000		_		2,000
TOTAL CO	UNTYATTORNEY	\$	248,080	\$ 256,765	\$	256,765	\$	250,601	\$	264,763

		20	005-2006	2006-2007	BU	DGET	2	2006-2007	2	007-2008
			Audited				1	Unaudited		
			Actual	Original		Amended		Actual	I	Estimated
51500	ELECTION COMMISSION									
101	COUNTY OFFICIAL/ADMIN.	\$	69,343	\$ 71,162	\$	71,162	\$	71,162	\$	74,720
169	PART-TIME PERSONNEL		16,286	30,000		41,570		35,126		25,000
186	LONGEVITY PAY		1,200	1,425		1,425		1,425		1,600
187	OVERTIME PAY		924	6,000		3,000		2,871		3,000
189	OTHER SALARIES & WAGES		169,739	202,997		202,997		202,997		222,236
192	ELECTION COMMISSION		10,244	12,000		11,610		11,580		14,000
193	ELECTION WORKERS		80,775	120,000		120,000		119,900		120,000
196	IN-SERVICE TRAINING		1,273	4,000		4,390		4,389		3,000
201	SOCIAL SECURITY		18,625	27,510		28,042		23,201		28,560
204	STATE RETIREMENT		27,956	36,360		36,360		35,776		38,940
205	EMPLOYEE AND DEPENDENT INS.		25,863	34,900		34,900		31,334		32,110
212	EMPLOYER MEDICARE		4,356	6,440		6,562		5,391		6,680
307	COMMUNICATION		11,425	23,500		23,500		13,917		20,000
317	DATA PROCESSING SERVICES		1,160	3,000		1,000		-		1,500
320	DUES AND MEMBERSHIPS		1,049	1,500		1,500		1,418		1,500
332	LEGAL NOTICES, REC. & CT COSTS		7,204	20,000		12,110		9,393		15,000
334	MAINTENANCE AGREEMENTS		8,326	10,000		10,000		6,846		12,500
337	MAINT. & REPAIR SERVOFF.EQUI		411	2,000		1,234		1,208		1,500
348	POSTAL CHARGES		16,710	21,000		21,000		20,851		25,000
349	PRINTING, STATIONERY & FORMS		6,131	12,500		12,600		12,579		15,000
351	RENTALS		1,417	1,500		1,500		1,410		2,000
355	TRAVEL		4,074	7,000		8,000		6,533		6,000
411	DATA PROCESSING SUPPLIES		1,968	7,500		7,832		7,807		15,000
435	OFFICE SUPPLIES		9,616	11,000		16,150		15,848		17,000
709	DATA PROCESSING EQUIPMENT		11,118	13,000		12,000		11,948		12,000
719	OFFICE EQUIPMENT		9,812	-		_		-		_
731	VOTING MACHINES		_	_		4,796		-		161,500
TOTAL EI	LECTION COMMISSION	\$	517,005	\$ 686,294	\$	695,240	\$	654,910	\$	875,346
51600	REGISTER OF DEEDS									
196	IN-SERVICE TRAINING	\$	300	\$ 350	\$	350	\$	350	\$	350
307	COMMUNICATION		1,201	2,000		2,000		1,577		2,000
317	DATA PROCESSING SERVICES		33,295	45,000		45,000		40,588		45,768
330	OPERATING LEASE PAYMENTS		2,937	-		-		-		-
334	MAINTENANCE AGREEMENTS		4,123	3,100		3,100		3,197		3,504
348	POSTAL CHARGES		14,847	18,000		18,000		13,956		19,440
355	TRAVEL		39	350		350		125		350
399	OTHER CONTRACTED SERVICES		20,016	18,000		18,000		17,219		20,000
411	DATA PROCESSING SUPPLIES		6,058	8,000		8,000		4,668		8,000

		20	005-2006	2006-2007	BUI	DGET	2	2006-2007	2	007-2008
			Audited				J	Jnaudited		
			Actual	Original	1	Amended		Actual	E	Estimated
51600	REGISTER OF DEEDS (cont.)									
435	OFFICE SUPPLIES	\$	6,197	\$ 8,100	\$	8,100	\$	7,958	\$	8,500
499	OTHER SUPPLIES & MATERIALS		2,004	2,250		2,250		334		3,000
709	DATA PROCESSING EQUIPMENT		20,887	30,000		30,000		16,658		85,000
719	OFFICE EQUIPMENT		12,143	2,539		2,539		1,947		500
TOTAL RI	EGISTER OF DEEDS	\$	124,047	\$ 137,689	\$	137,689	\$	108,578	\$	196,412
51720	PLANNING & ENGINEERING	j								
101	COUNTY OFFICIAL/ADMIN.	\$	74,789	\$ 78,950	\$	78,950	\$	78,950	\$	80,530
103	ASSISTANT(S)		145,470	204,700		204,700		197,331		221,569
105	SUPERVISOR/DIRECTOR		67,033	70,500		70,500		70,500		72,187
161	SECRETARY(S)		62,034	86,620		86,620		85,364		91,802
169	PART-TIME PERSONNEL		27,865	25,000		32,232		30,377		30,500
186	LONGEVITY PAY		1,325	1,150		1,150		1,075		1,200
191	BOARD & COMMITTEE MEMBERS FEI		27,800	30,600		34,700		32,100		30,600
196	IN-SERVICE TRAINING		6,374	12,000		14,000		13,978		14,000
201	SOCIAL SECURITY		24,469	30,850		31,554		29,737		32,770
204	STATE RETIREMENT		40,641	57,060		57,060		56,072		60,330
205	EMPLOYEE AND DEPENDENT INS.		43,910	67,530		67,530		62,500		69,210
212	EMPLOYER MEDICARE		5,723	7,220		7,385		6,955		7,670
307	COMMUNICATION		3,455	5,494		7,133		6,737		4,800
320	DUES AND MEMBERSHIPS		1,738	1,995		1,995		1,488		2,150
332	LEGAL NOTICES		5,441	6,050		6,050		5,286		6,050
334	MAINTENANCE AGREEMENTS		5,183	7,692		6,992		6,931		10,900
337	MAINT. & REPAIR SERVOFF.EQUI		896	1,300		1,300		1,146		1,500
338	MAINT. & REPAIR SERV VEHICL		737	-		-		-		-
348	POSTAL CHARGES		3,534	3,850		3,850		3,639		4,200
349	PRINTING, STATIONERY & FORMS		922	1,150		1,150		1,147		1,150
411	DATA PROCESSING SUPPLIES		8,810	10,160		10,160		10,100		6,890
425	GASOLINE		3,426	4,225		4,225		4,152		5,000
435	OFFICE SUPPLIES		12,606	10,950		10,950		10,848		11,500
437	PERIODICALS		842	1,290		1,290		1,140		1,300
499	OTHER SUPPLIES AND MATERIALS		2,713	4,350		4,350		4,245		1,800
709	DATA PROCESSING EQUIPMENT		2,000	19,325		19,325		17,909		2,160
711	FURNITURE AND FIXTURES		-	4,800		2,497		2,497		1,700
718	MOTOR VEHICLES		16,000	23,000		19,831		19,831		-
790	OTHER EQUIPMENT			56,360		51,892		50,951		2,500
TOTAL PL	ANNING	\$	595,735	\$ 834,171	\$	839,371	\$	812,987	\$	775,968

		2	005-2006		2006-2007	BU	DGET	2	006-2007	20	007-2008
			Audited					Ţ	Jnaudited		
			Actual		Original		Amended		Actual	Е	estimated
51750	CODES COMPLIANCE-ENVI	ROI	NMENTAL	,							
161	SECRETARY	\$	28,992	\$	29,459	\$	29,459	\$	29,459	\$	30,164
186	LONGEVITY PAY		400		425		425		425		450
201	SOCIAL SECURITY		1,676		1,860		1,860		1,695		1,900
204	STATE RETIREMENT		3,406		3,860		3,860		3,858		3,960
205	EMPLOYEE & DEPENDENT INSURANCE		9,259		9,080		9,080		9,078		9,310
212	EMPLOYER MEDICARE		392		440		440		396		450
307	COMMUNICATION		1,871		2,000		2,000		1,876		2,000
TOTAL CO	DDES COMPLIANCE-ENV.	\$	45,996	\$	47,124	\$	47,124	\$	46,787	\$	48,234
51760	GEOGRAPHICAL INFORMAT	ΠΟ	N SYSTEM	1							
121	DATA PROCESSING PERSONNEL	\$	119,093	\$	141,890	\$	141,890	\$	141,890	\$	188,834
169	PART-TIME PERSONNEL		13,454		17,000		14,000		12,882		20,000
186	LONGEVITY PAY		300		750		750		750		825
187	OVERTIME PAY		1,591		3,000		3,000		2,606		3,000
201	SOCIAL SECURITY		8,046		10,090		9,900		9,422		13,190
204	STATE RETIREMENT		14,022		18,810		18,810		18,749		24,880
205	EMPLOYEE & DEPENDENT INSURANCE		19,217		20,120		20,120		20,119		26,280
212	EMPLOYER MEDICARE		1,882		2,360		2,325		2,204		3,090
317	DATA PROCESSING SERVICES		10,275		30,000		22,000		20,000		60,000
320	DUES AND MEMBERSHIPS		375		550		550		450		550
334	MAINTENANCE AGREEMENTS		25,355		45,000		32,500		32,447		42,500
348	POSTAL CHARGES		14		1,000		1,000		10		1,000
355	TRAVEL		4,521		8,200		8,200		7,346		11,000
411	DATA PROCESSING SUPPLIES		24,748		45,000		34,122		30,033		26,000
709	DATA PROCESSING EQUIPMENT		52,747		115,000		115,000		114,572		70,000
799	OTHER CAPITAL OUTLAY		502,781		1,050,000		1,034,000		1,033,086		185,000
TOTAL GI	EOGRAPHICAL INFORMATION SYSTE	\$	798,422	\$	1,508,770	\$	1,458,167	\$	1,446,566	\$	676,149
51800	COUNTY BUILDINGS										
105	SUPERVISOR/DIRECTOR	\$	57,244	\$	58,170	\$	58,170	\$	58,170	\$	61,637
162	CLERICAL PERSONNEL		20,962		26,720		26,720		26,720		28,349
166	CUSTODIAL PERSONNEL		72,317		75,160		75,160		75,160		77,909
167	MAINTENANCE PERSONNEL		76,696		109,890		109,890		105,779		122,509
169	PART-TIME PERSONNEL		92,784		148,346		148,346		108,742		166,075
186	LONGEVITY PAY		1,100		1,200		1,200		1,200		1,300
187	OVERTIME PAY		4,997		7,500		7,500		2,813		7,500
201	SOCIAL SECURITY		19,609		26,480		26,480		22,642		28,850
204	STATE RETIREMENT		27,033		35,980		35,980		34,835		38,630
205	EMPLOYEE AND DEPENDENT INS.		52,332		65,570		66,427		66,427		81,550
212	EMPLOYER MEDICARE		4,586		6,200		6,200		5,295		6,750
307	COMMUNICATION		35,860		45,000		44,143		28,549		35,000
335	MAINT. & REPAIR SERV BLDGS.		38,651		44,600		44,600		37,412		45,000
355	TRAVEL		1,642		2,500		2,500		1,570		2,500

		2	005-2006		2006-2007	BU	DGET	2	2006-2007	2	007-2008
			Audited					Ţ	Unaudited		
			Actual		Original		Amended		Actual	I	Estimated
51800	COUNTY BUILDINGS (cont.)				-						
399	OTHER CONTRACTED SERVICES	\$	51,139	\$	74,605	\$	74,605	\$	67,619	\$	75,000
410	CUSTODIAL SUPPLIES	,	19,056	·	24,000		24,000		23,803	·	24,000
411	DATA PROCESSING SUPPLIES		_		2,400		2,400		2,376		1,200
425	GASOLINE		6,712		6,000		8,000		7,603		6,000
452	UTILITIES		302,876		300,000		355,000		344,922		400,000
499	OTHER SUPPLIES & MATERIALS		45,905		75,000		75,000		64,609		75,000
707	BUILDING IMPROVEMENTS		197,441		70,850		92,850		67,808		90,000
709	DATA PROCESSING EQUIPMENT		1,734		-		-		-		-
717	MAINTENANCE EQUIPMENT		5,870		10,000		10,000		9,828		10,000
718	MOTOR VEHICLES		-		24,100		24,100		21,067		-
TOTAL CO	DUNTY BUILDINGS	\$	1,136,545	\$	1,240,271	\$	1,319,271	\$	1,184,947	\$	1,384,759
51900	OTHER GEN. ADMINISTRAT	ION	Ţ								
105	SUPERVISOR/DIRECTOR	\$	64,724	\$	66,424	\$	66,424	\$	66,424	\$	69,059
116	TEACHERS		89,466		92,882		92,882		92,882		96,182
140	SALARY SUPPLEMENTS		4,500		4,500		4,500		4,500		4,500
186	LONGEVITY PAY		925		1,000		1,000		1,000		1,075
201	SOCIAL SECURITY		9,572		10,220		10,220		9,781		10,600
204	STATE RETIREMENT		18,499		21,280		21,280		21,276		22,060
205	EMPLOYEE AND DEPENDENT INS.		16,698		18,220		18,220		18,213		18,670
212	EMPLOYER MEDICARE		2,238		2,390		2,390		2,288		2,480
307	COMMUNICATION		392		600		600		380		600
334	MAINTENANCE AGREEMENTS		150		1,000		1,000		600		1,000
355	TRAVEL		416		750		750		399		500
428	INSTRUCTIONAL MATERIALS		2,067		2,200		2,200		2,037		2,200
499	OTHER SUPPLIES & MATERIALS		1,736		1,800		1,800		1,745		1,800
709	DATA PROCESSING EQUIPMENT		3,209		-		-		-		-
719	OFFICE EQUIPMENT *	Ф	5,123	Ф	-	Φ.	-	•		Ф	
TOTALO	THER GENERAL ADMIN.	\$	219,715	\$	223,266	\$	223,266	\$	221,525	\$	230,726
51910	PRESERVATION OF RECORI)S									
101	COUNTY OFFICIAL/ADMINISTRATIVE	\$	-	\$	44,800	\$	44,800	\$	34,884	\$	41,278
189	OTHER SALARIES & WAGES		3,679		5,000		5,000		2,856		5,000
201	SOCIAL SECURITY		228		3,090		3,090		2,300		2,870
204	STATE RETIREMENT		-		5,790		5,790		4,503		5,330
205	EMPLOYEE AND DEPENDENT INS.		-		9,080		9,080		4,601		5,660
212	EMPLOYER MEDICARE		53		730		730		538		680
307	COMMUNICATION		197		1,525		1,525		1,010		1,525
320	DUES AND MEMBERSHIPS		480		480		480		460		480
334	MAINTENANCE AGREEMENTS		264		300		300		264		300
348	POSTAL CHARGES		241		350		350		307		380
432	LIBRARY BOOKS		193		200		200		123		200

		20	005-2006	2006-2007	BUI	DGET	2	2006-2007	2	007-2008
			Audited					Unaudited		
			Actual	Original		Amended		Actual	I	Estimated
51910	PRESERVATION OF RECORI)S (c	ont.)							
435	OFFICE SUPPLIES	\$	6,035	\$ 5,400	\$	6,677	\$	6,453	\$	5,500
499	OTHER SUPPLIES & MATERIALS		277	500		500		53		6,400
599	OTHER CHARGES		763	27,702		27,702		27,702		28,578
709	DATA PROCESSING EQUIPMENT		_	2,500		5,500		4,603		-
711	FURNITURE AND FIXTURES		-	11,100		11,100		10,697		4,500
719	OFFICE EQUIPMENT		1,146	4,500		500		-		-
TOTAL P	RESERVATION OF RECORDS	\$	13,557	\$ 123,047	\$	123,324	\$	101,354	\$	108,681
51920	RISK MANAGEMENT									
105	SUPERVISOR/DIRECTOR	\$	55,308	\$ 62,940	\$	57,815	\$	57,143	\$	64,447
162	CLERICAL PERSONNEL		66,452	101,230		101,230		99,376		104,852
169	PART-TIME PERSONNEL *		-	-		5,000		2,503		21,000
186	LONGEVITY PAY		325	375		500		500		575
189	OTHER SALARIES & WAGES		42,876	51,150		51,150		45,150		81,783
201	SOCIAL SECURITY		9,887	13,380		13,380		11,189		16,910
204	STATE RETIREMENT		19,119	27,850		27,850		26,100		32,490
205	EMPLOYEE AND DEPENDENT INS.		28,885	38,280		38,280		34,820		48,530
212	EMPLOYER MEDICARE		2,312	3,130		3,130		2,820		3,960
307	COMMUNICATION		62	600		600		490		6,000
334	MAINTENANCE AGREEMENTS		1,255	1,526		1,776		1,729		2,820
338	MAINT. & REPAIR SERV VEHICLE		-	500		500		-		-
348	POSTAL CHARGES		971	2,000		2,000		1,224		20,040
355	TRAVEL		1,466	6,661		3,781		2,473		3,850
425	GASOLINE		88	500		250		-		-
435	OFFICE SUPPLIES		4,250	4,500		7,380		7,609		9,810
599	OTHER CHARGES		-	-		-		-		17,200
709	DATA PROCESSING EQUIPMENT		4,566	1,000		1,000		778		3,500
719	OFFICE EQUIPMENT		-	22,557		22,557		22,459		8,500
TOTAL R	ISK MANAGEMENT	\$	237,822	\$ 338,179	\$	338,179	\$	316,363	\$	446,267
		<u> </u>								
52100	ACCOUNTING AND BUDGET									
101	COUNTY OFFICIAL/ADMIN.	\$	84,305	\$ 85,990	\$	85,990	\$	85,990	\$	90,890
119	ACCOUNTANTS/BOOKKEEPERS		355,110	365,020		365,020		365,020		415,990
140	SALARY SUPPLEMENTS		7,200	7,200		7,200		7,200		7,200
162	CLERICAL PERSONNEL		22,510	22,870		22,870		22,870		24,263
169	PART-TIME PERSONNEL		6,091	10,000		10,000		7,587		10,000
186	LONGEVITY PAY		3,750	4,000		4,000		4,000		4,325
187	OVERTIME PAY		1,225	3,000		3,000		2,504		3,000
189	OTHER SALARIES & WAGES		56,450	57,580		57,580		57,580		58,730
201	SOCIAL SECURITY		31,724	34,460		34,460		32,544		38,100
204	STATE RETIREMENT		61,498	70,450		70,450		70,381		78,030

		2	2005-2006		2006-2007	BU	DGET	2	2006-2007	2	2007-2008
			Audited					1	Unaudited		
			Actual		Original		Amended		Actual]	Estimated
52100	ACCOUNTING AND BUDGET	'IN(G (cont.)								
205	EMPLOYEE AND DEPENDENT INS.	\$	76,786	\$	82,130	\$	82,130	\$	80,350	\$	91,210
212	EMPLOYER MEDICARE	*	7,419	*	8,060	1	8,060	*	7,611	•	8,910
307	COMMUNICATION		1,647		2,500		2,500		1,550		2,500
320	DUES AND MEMBERSHIPS		2,240		2,400		2,400		2,265		2,400
334	MAINTENANCE AGREEMENTS		4,020		7,125		7,125		5,392		6,715
336	MAINT. & REPAIR SERV EQUIP.		1,537		2,000		2,000		263		2,000
348	POSTAL CHARGES		8,569		9,500		9,500		9,506		10,300
355	TRAVEL		4,496		6,670		6,670		4,903		6,200
399	OTHER CONTRACTED SERVICES		-		-		-		-		1,320
435	OFFICE SUPPLIES		24,374		25,500		25,500		25,276		27,500
499	OTHER SUPPLIES & MATERIALS		298		1,000		1,000		755		1,000
709	DATA PROCESSING EQUIPMENT		8,335		15,000		15,000		14,134		8,000
719	OFFICE EQUIPMENT		-		13,000		15,000		-		1,000
	CCOUNTING AND BUDGETING	\$	769,584	\$	822,455	\$	822,455	\$	807,681	\$	899,583
52300	PROPERTY ASSESSOR	_	,	_	0,	Ť	0==,100	-	001,002	_	0,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
101	COUNTY OFFICIAL/ADMIN.	\$	77,048	\$	79,069	\$	79,069	\$	79,069	\$	83,022
106	DEPUTIES	*	698,418	*	765,230	1	765,230	*	746,444	•	825,828
140	SALARY SUPPLEMENTS		5,000		5,500		5,500		5,500		5,000
169	PART-TIME PERSONNEL		5,800		-		-		-		-
186	LONGEVITY PAY		4,600		4,850		4,850		4,850		4,700
187	OVERTIME PAY		1,585		10,000		10,000		5,626		-
196	IN-SERVICE TRAINING		2,240		12,000		12,000		7,221		15,000
201	SOCIAL SECURITY		47,179		53,610		53,610		49,871		56,960
204	STATE RETIREMENT		91,221		111,630		111,630		108,398		118,590
205	EMPLOYEE AND DEPENDENT INS.		122,228		135,300		137,870		136,938		150,700
212	EMPLOYER MEDICARE		11,029		12,540		12,540		11,658		13,320
307	COMMUNICATION		4,816		8,000		8,000		4,618		8,500
317	DATA PROCESSING SERVICES		74,372		70,000		70,000		41,491		90,000
330	OPERATING LEASE PAYMENTS		9,462		-		-		-		-
334	MAINTENANCE AGREEMENTS		-		19,195		19,195		18,900		24,270
336	MAINT. & REPAIR SERV EQUIP.		414		1,000		1,000		110		1,000
338	MAINT. & REPAIR SERV VEHICLES		-		500		500		-		-
348	POSTAL CHARGES		5,933		9,500		9,500		5,076		10,000
355	TRAVEL		3,355		5,000		5,000		2,136		5,000
399	OTHER CONTRACTED SERVICES		98,040		175,000		175,000		97,000		175,000
411	DATA PROCESSING SUPPLIES		1,135		7,250		7,250		809		7,250
425	GASOLINE		7		3,000		3,000		-		-
435	OFFICE SUPPLIES		16,394		25,000		25,000		23,513		25,000
499	OTHER SUPPLIES AND MATERIALS		3,586		5,000		5,000		1,217		5,000
709	DATA PROCESSING EQUIPMENT		156,584		65,000		65,000		44,654		35,000
711	FURNITURE AND FIXTURES		1,100		1,500		1,500		-		1,500
718	MOTOR VEHICLES		19,740		-		-		-		-
719	OFFICE EQUIPMENT		805		7,000		7,000		5,308		7,000
TOTAL PR	OPERTY ASSESSOR	\$	1,462,090	\$	1,591,674	\$	1,594,244	\$	1,400,408	\$	1,667,640

		20	005-2006	2006-2007	BUI	DGET	2	006-2007	2	007-2008
		1	Audited				J	Jnaudited		
			Actual	Original	1	Amended		Actual	F	Estimated
52310	REAPPRAISAL PROGRAM									
106	DEPUTY(IES)	\$	270,529	\$ 276,666	\$	276,666	\$	274,053	\$	317,680
169	PART-TIME PERSONNEL		-	-		-		-		-
186	LONGEVITY PAY		2,300	2,550		2,550		2,550		2,600
187	OVERTIME PAY		4,904	-		2,671		2,671		-
201	SOCIAL SECURITY		16,413	17,320		17,320		16,503		19,860
204	STATE RETIREMENT		32,189	36,050		36,050		36,054		41,350
205	EMPLOYEE AND DEPENDENT INS.		57,934	54,840		54,840		54,806		69,150
212	EMPLOYER MEDICARE		3,839	4,050		4,050		3,860		4,650
307	COMMUNICATION		1,125	6,500		6,500		6,708		7,500
317	DATA PROCESSING SERVICES		10,374	-		-		-		-
336	MAINT. & REPAIR SERVEQUIP		340	500		500		-		500
338	MAINT. & REPAIR SERV VEHICLES		5	5,000		2,329		-		5,000
348	POSTAL CHARGES		37,001	21,500		21,500		8,058		22,000
411	DATA PROCESSING SUPPLIES		6,146	4,350		4,350		709		5,000
425	GASOLINE		7,863	22,500		22,500		13,457		22,500
499	OTHER SUPPLIES & MATERIALS		951	4,200		4,200		1,213		4,500
709	DATA PROCESSING EQUIPMENT		3,957	4,000		4,000		1,844		4,000
718	MOTOR VEHICLES		47,833	70,000		70,000		67,291		37,000
719	OFFICE EQUIPMENT		8,229	-		-		-		-
TOTAL RE	EAPPRAISAL PROGRAM	\$	511,932	\$ 530,026	\$	530,026	\$	489,778	\$	563,290
52400	COUNTY TRUSTEE'S OFFICE	E								
307	COMMUNICATION	\$	1,540	\$ 4,700	\$	5,300	\$	5,054	\$	2,000
332	LEGAL NOTICES, REC. & CT COSTS		686	850		850		610		850
334	MAINTENANCE AGREEMENTS		558	700		700		600		700
348	POSTAL CHARGES		28,173	52,000		52,000		32,092		42,500
435	OFFICE SUPPLIES		6,331	12,000		12,000		8,884		12,000
499	OTHER SUPPLIES & MATERIALS		1,270	3,100		3,100		1,495		2,500
709	DATA PROCESSING EQUIPMENT		6,218	8,000		7,400		4,536		5,000
TOTAL CO	DUNTY TRUSTEE'S OFFICE	\$	44,776	\$ 81,350	\$	81,350	\$	53,271	\$	65,550

		2	005-2006	2006-2007	BU	DGET	2	2006-2007	2	2007-2008
			Audited				1	Unaudited		
			Actual	Original		Amended		Actual]	Estimated
52500	COUNTY CLERK'S OFFICE									
307	COMMUNICATION	\$	11,385	\$ 18,650	\$	18,650	\$	14,765	\$	15,500
317	DATA PROCESSING SERVICES		17,912	20,118		20,118		18,642		18,572
330	OPERATING LEASE PAYMENTS		31,200	31,200		31,200		31,200		32,136
334	MAINTENANCE AGREEMENTS		5,619	15,000		11,500		7,500		10,000
336	MAINT. & REPAIR SERV EQUIP. *		855	3,500		3,500		1,237		3,500
338	MAINT. & REPAIR SERV VEHICL		-	800		800		-		-
348	POSTAL CHARGES		35,962	36,000		39,500		39,116		40,000
425	GASOLINE		876	2,550		2,550		2,407		2,900
435	OFFICE SUPPLIES		33,004	37,575		37,575		37,465		40,000
451	UNIFORMS		-	500		500		474		500
499	OTHER SUPPLIES & MATERIALS		2,366	8,350		8,350		8,319		8,350
708	COMMUNICATION		-	400		400		375		400
709	DATA PROCESSING EQUIPMENT		-	16,000		16,000		15,824		16,000
716	LAW ENFORCEMENT EQUIPMENT		-	400		400		-		400
718	MOTOR VEHICLES		-	-		-		-		18,800
719	OFFICE EQUIPMENT		9,667	10,000		10,000		1,800		10,000
TOTAL CO	OUNTY CLERK'S OFFICE	\$	148,846	\$ 201,043	\$	201,043	\$	179,125	\$	217,058
52600	DATA PROCESSING									
101	COUNTY OFFICIAL/ADMIN.	\$	84,085	\$ 88,430	\$	88,430	\$	88,430	\$	90,547
121	DATA PROCESSING PERSONNEL		352,488	481,380		481,380		461,457		520,033
169	PART-TIME PERSONNEL		20,821	33,000		36,000		33,618		44,000
186	LONGEVITY PAY		925	1,250		1,250		1,250		1,475
187	OVERTIME PAY		5,999	9,000		9,000		8,954		11,000
201	SOCIAL SECURITY		28,184	38,010		38,200		35,828		41,370
204	STATE RETIREMENT		51,413	74,890		74,890		72,289		80,440
205	EMPLOYEE AND DEPENDENT INS.		52,140	73,110		73,110		65,838		74,980
212	EMPLOYER MEDICARE		6,591	8,890		8,925		8,379		9,680
307	COMMUNICATION		55,021	70,000		70,000		66,521		105,000
317	DATA PROCESSING SERVICES		73,320	86,000		94,000		92,371		94,000
320	DUES AND MEMBERSHIPS		-	1,000		1,000		1,000		1,000
334	MAINTENANCE AGREEMENTS		-	-		71,378		71,377		71,500
348	POSTAL CHARGES		124	600		600		22		600
355	TRAVEL		7,561	7,850		7,850		7,841		12,000
411	DATA PROCESSING SUPPLIES		21,556	30,000		36,000		34,903		42,000
425	GASOLINE		-	4,000		4,000		530		1,500
709	DATA PROCESSING EQUIPMENT		151,053	226,450		226,450		226,207		222,600
718	MOTOR VEHICLES		-	29,000		36,000		34,750		-
719	OFFICE EQUIPMENT		-	10,000		-		-		-
790	OTHER EQUIPMENT		193,475	20,000		20,000		18,587		14,000
TOTAL DA	ATA PROCESSING	\$	1,104,756	\$ 1,292,860	\$	1,378,463	\$	1,330,151	\$	1,437,725

		20	005-2006	2006-2007	BU	DGET	2	2006-2007	20	007-2008
			Audited				Ţ	Unaudited		
			Actual	Original		Amended		Actual	Е	stimated
53100	CIRCUIT COURT									
194	JURY & WITNESS FEES	\$	37,992	\$ 50,765	\$	50,765	\$	53,888	\$	65,765
307	COMMUNICATION		3,247	4,600		4,600		3,397		4,600
317	DATA PROCESSING SERVICES		81,048	81,048		81,048		81,048		81,048
331	LEGAL SERVICES		50,102	57,250		57,250		56,391		62,975
334	MAINTENANCE AGREEMENTS		2,043	9,990		10,790		10,659		11,614
348	POSTAL CHARGES		24,054	21,000		24,000		23,763		26,500
411	DATA PROCESSING SUPPLIES		-	3,750		750		-		-
435	OFFICE SUPPLIES		58,446	65,000		65,000		50,799		72,000
499	OTHER SUPPLIES AND MATERIALS		-	6,000		5,200		606		2,500
599	OTHER CHARGES (COURT COST)		100,000	150,000		150,000		150,000		100,000
709	DATA PROCESSING EQUIPMENT		2,757	19,250		19,250		19,244		4,000
711	FURNITURE AND FIXTURES		2,020	2,500		2,500		1,117		4,214
719	OFFICE EQUIPMENT		23,852	11,000		11,000		9,183		11,500
TOTAL CI	RCUIT COURT	\$	385,561	\$ 482,153	\$	482,153	\$	460,094	\$	446,716
53110	CIRCUIT COURT JUDGE									
103	ASSITANT	\$	36,705	\$ 43,290	\$	43,290	\$	43,290	\$	44,330
106	DEPUTY(IES)		117,999	126,837		126,037		99,109		116,346
186	LONGEVITY PAY		575	650		650		650		125
201	SOCIAL SECURITY		9,348	10,590		10,590		8,515		9,970
204	STATE RETIREMENT		17,775	22,050		22,050		17,739		20,760
205	EMPLOYEE AND DEPENDENT INS.		26,447	29,260		29,260		23,407		33,630
212	EMPLOYER MEDICARE		2,186	2,480		2,480		1,991		2,340
335	MAINT. & REPAIR SERV BLDGS. *		-	-		-		-		-
336	MAINT. & REPAIR SERV EQUIP. *		268	400		160		-		-
348	POSTAL CHARGES		18	600		600		67		-
355	TRAVEL		-	1,000		800		-		3,000
435	OFFICE SUPPLIES *		-	-		240		237		-
451	UNIFORMS		333	500		500		240		-
499	OTHER SUPPLIES & MATERIALS		196	-		1,000		892		-
709	DATA PROCESSING EQUIPMENT		-	-		-		-		2,500
711	FURNITURE AND FIXTURES		-	-		-		-		2,500
TOTAL CI	RCUIT COURT JUDGE	\$	211,850	\$ 237,657	\$	237,657	\$	196,137	\$	235,501

		2005-2006		2006-2007	BUDGET	2	2006-2007	2	2007-2008
		Audited					Unaudited		
		Actual		Original	Amended		Actual		Estimated
53300	GENERAL SESSIONS COURT	1							
102	JUDGES	\$ 230,222	2 \$	362,240	\$ 371,116	\$	371,114	\$	410,456
103	ASSISTANT(S)	45,17:		44,800	44,800		44,800		45,876
106	DEPUTIES	58,660)	84,697	86,533		86,260		96,400
169	PART-TIME PERSONNEL	7,894	1	15,000	15,000		14,937		27,000
186	LONGEVITY PAY	1,650)	1,875	1,875		1,800		1,900
187	OVERTIME PAY	182	2	1,000	3,178		3,178		1,000
189	OTHER SALARIES & WAGES	235,38	7	244,640	244,640		235,351		252,749
201	SOCIAL SECURITY	32,192	2	46,770	47,571		42,507		51,800
204	STATE RETIREMENT	66,24	5	95,440	97,112		95,954		104,370
205	EMPLOYEE AND DEPENDENT INS.	84,18	3	96,320	96,320		90,747		99,240
212	EMPLOYER MEDICARE	8,18	1	10,940	11,132		10,697		12,120
302	ADVERTISING	-		-	-		-		-
307	COMMUNICATION	3,154	1	3,400	4,200		3,215		4,200
317	DATA PROCESSING SERVICES	16,800)	16,800	17,550		17,049		16,800
320	DUES AND MEMBERSHIPS	1,170)	2,125	2,125		2,005		2,125
334	MAINTENANCE AGREEMENTS	1,623	3	1,516	1,916		1,837		2,000
337	MAINT. & REPAIR SERVOFF.EQUI	72	1	1,000	800		175		1,000
348	POSTAL CHARGES		2	100	200		143		100
355	TRAVEL	2,949	9	5,000	3,764		3,764		6,500
432	LIBRARY BOOKS	54:	5	3,000	2,400		1,764		3,000
435	OFFICE SUPPLIES	3,810	5	4,300	4,800		4,673		4,300
451	UNIFORMS	410	5	675	539		332		675
708	COMMUNICATION EQUIPMENT	-		-	1,731		1,731		-
709	DATA PROCESSING EQUIPMENT	-		3,500	3,300		2,880		3,000
719	OFFICE EQUIPMENT	343	_	1,000	-		-		5,889
TOTAL GE	ENERAL SESSIONS COURT	\$ 801,510	5 \$	1,046,138	\$ 1,062,602	\$	1,036,911	\$	1,152,500
53330	DRUG COURT								
105	SUPERVISOR/DIRECTOR	\$ 49,572		,		\$	50,560	\$	53,450
161	SECRETARY(S)	24,173		24,560	24,560		24,560		26,030
186	LONGEVITY PAY	250		225	225		225		350
189	OTHER SALARIES & WAGES	93,27		191,390	191,390		157,284		171,538
201	SOCIAL SECURITY	10,12		16,540	16,540		13,928		15,590
204	STATE RETIREMENT	19,38		34,440	34,440		30,032		32,460
205	EMPLOYEE AND DEPENDENT INSURA	14,960		40,360	40,360		32,924		41,300
212	EMPLOYER MEDICARE	2,36		3,870	3,870		3,257		3,650
307	COMMUNICATION	6,668		7,200	7,200		6,507		6,000
320	DUES AND MEMBERSHIPS	1,500		1,400	1,400		1,400		400
334	MAINTENANCE AGREEMENTS	724		700	1,006		726		700
348	POSTAL CHARGES	458		500	474		338		400
351	RENTALS	15,600)	7,800	15,600		15,253		-

		20	005-2006	2006-2007	BUD	GET	2006-2007	2	2007-2008
		I	Audited				Unaudited		
			Actual	Original	A	mended	Actual]	Estimated
53330	DRUG COURT (cont.)								
355	TRAVEL	\$	31,530	\$ 10,000	\$	18,452	\$ 16,576	\$	6,000
399	OTHER CONTRACTED SERVICES		29,607	6,000		6,000	5,981		-
435	OFFICE SUPPLIES		2,187	8,000		4,720	2,335		5,000
499	OTHER SUPPLIES AND MATERIALS		30,816	35,000		38,366	37,191		35,000
506	LIABILITY INSURANCE		-	440		4,549	4,548		4,600
709	DATA PROCESSING EQUIPMENT		1,848	-		-	-		2,400
711	FURNITURE AND FIXTURES		-	-		-	-		-
TOTAL DE	RUG COURT	\$	335,045	\$ 438,985	\$	459,712	\$ 403,626	\$	404,868
53400	CHANCERY COURT								
101	COUNTY OFFICIAL/ADMINISTRATIVE	\$	77,048	\$ 79,069	\$	79,069	\$ 79,069	\$	83,022
106	DEPUTY		284,365	325,940		325,940	325,495		337,573
164	ATTENDANTS		30,270	29,920		29,920	27,618		30,638
169	PART-TIME PERSONNEL		28,632	35,000		35,000	34,050		36,000
186	LONGEVITY PAY		2,250	2,425		2,425	2,425		2,675
187	OVERTIME PAY		340	4,000		4,000	1,026		8,000
194	JURY AND WITNESS FEES		426	5,400		5,400	1,356		5,400
201	SOCIAL SECURITY		25,098	29,540		29,540	27,828		30,880
204	STATE RETIREMENT		45,687	56,980		56,980	56,082		59,640
205	EMPLOYEE AND DEPENDENT INS.		77,845	80,170		80,170	73,867		78,510
212	EMPLOYER MEDICARE		5,870	6,910		6,910	6,508		7,220
307	COMMUNICATION		2,351	3,500		3,500	2,883		3,500
317	DATA PROCESSING SERVICES		5,350	5,248		5,248	5,248		5,433
320	DUES AND MEMBERSHIPS		675	685		685	685		685
332	LEGAL NOTICES		417	10,000		8,000	5,261		5,000
334	MAINTENANCE AGREEMENTS		6,780	6,135		8,135	7,638		8,315
336	MAINT. & REPAIR SERVICE-EQUIP.		308	1,000		1,000	243		1,000
348	POSTAL CHARGES		14,759	18,500		18,500	15,504		16,200
355	TRAVEL		903	1,350		1,350	783		1,600
399	OTHER CONTRACTED SERVICES		153	2,000		2,000	173		2,000
435	OFFICE SUPPLIES		19,444	25,000		25,000	22,618		25,000
499	OTHER SUPPLIES & MATERIALS		223	510		510	100		600
709	DATA PROCESSING EQUIPMENT		11,026	9,650		9,650	7,109		6,112
719	OFFICE EQUIPMENT		11,686	-		_	-		1,005
TOTAL CH	HANCERY COURT	\$	651,906	\$ 738,932	\$	738,932	\$ 703,570	\$	756,008

		20	05-2006		2006-2007	BUI	DGET	ź	2006-2007	ź	2007-2008
		Α	udited						Unaudited		
		1	Actual		Original	,	Amended		Actual		Estimated
53500	JUVENILE COURT										
102	JUDGE(S)	\$	77,048	\$	127,359	\$	127,359	\$	123,521	\$	136,818
106	DEPUTY(IES)		29,450		31,010		31,010		31,010		31,752
161	SECRETARY(S)		30,518		31,010		31,010		31,010		32,897
186	LONGEVITY PAY		-		75		75		75		175
189	OTHER SALARIES & WAGES		- 0.240		- 11.750		- 11.750		-		72,739
201	SOCIAL SECURITY		8,340		11,750		11,750		11,264		17,020
204	STATE RETIREMENT		15,880		24,460		24,460		23,963		35,430
205	EMPLOYEE AND DEPENDENT INS.		17,916		20,120		20,120		20,119		29,930
212	EMPLOYER MEDICARE		1,950		2,750		2,750		2,634		3,980
307	COMMUNICATION		1,451		2,000		1,950		1,386		2,000
320	DUES AND MEMBERSHIPS		1,240		1,200		1,250		1,206		1,200
348	POSTAL CHARGES		54		300		300		134		300
355	TRAVEL		1,483		2,000		2,000		1,340		2,500
399	OTHER CONTRACTED SERVICES		33,315		56,630		56,630		42,026		31,630
432	LIBRARY BOOKS		2,046		2,500		2,500		2,331		2,500
435	OFFICE SUPPLIES		1,522		2,500		2,500		1,812		2,500
499	OTHER SUPPLIES & MATERIALS		1,273		2,000		2,000		1,594		2,500
709	DATA PROCESSING EQUIPMENT VENILE COURT	\$	802 224,288	\$	7,000 324,664	\$	7,000 324,664	\$	5,564 300,991	\$	3,000 408,871
TOTAL JU	VENILE COURT	J	224,200	Þ	324,004	Þ	324,004	Ф	300,771	Ф	400,071
53600	DISTRICT ATTORNEY GENE	RAL									
103	ASSISTANT(S)	\$	44,080	\$	48,084	\$	48,084	\$	48,010	\$	49,235
186	LONGEVITY PAY		-		-		_		-		75
201	SOCIAL SECURITY		2,733		2,990		2,990		2,977		3,070
204	STATE RETIREMENT		5,109		6,210		6,210		6,198		6,380
205	EMPLOYEE AND DEPENDENT INSURA		57		60		60		58		60
212	EMPLOYER MEDICARE		639						606		720
317					700		700		696		
	DATA PROCESSING SERVICES		4,315		700 4,315		700 4,315		4,315		4,315
320	DATA PROCESSING SERVICES DUES AND MEMBERSHIPS										4,315 400
320 435					4,315		4,315		4,315		-
	DUES AND MEMBERSHIPS		4,315 - 34 -		4,315 400 -		4,315 400 -		4,315 400 -		400
435 499	DUES AND MEMBERSHIPS OFFICE SUPPLIES	\$	4,315	\$	4,315	\$	4,315	\$	4,315	\$	-
435 499 TOTAL DI	DUES AND MEMBERSHIPS OFFICE SUPPLIES OTHER SUPPLIES AND MATERIALS STRICT ATTORNEY GENERAL		4,315 - 34 -	\$	4,315 400 -	\$	4,315 400 -	\$	4,315 400 -	\$	400
435 499 TOTAL DI 53900	DUES AND MEMBERSHIPS OFFICE SUPPLIES OTHER SUPPLIES AND MATERIALS STRICT ATTORNEY GENERAL OTHER ADMIN OF JUSTICE		4,315 - 34 - 56,967		4,315 400 - - 62,759		4,315 400 - - 62,759		4,315 400 - - - 62,653		400 - - 64,255
435 499 TOTAL DI 53900 169	DUES AND MEMBERSHIPS OFFICE SUPPLIES OTHER SUPPLIES AND MATERIALS STRICT ATTORNEY GENERAL OTHER ADMIN OF JUSTICE PART-TIME PERSONNEL		4,315 - 34 - 56,967	\$	4,315 400 - - 62,759	\$	4,315 400 - - - 62,759 8,564	\$	4,315 400 - - 62,653	\$	400 - - 64,255 19,500
435 499 TOTAL DI 53900 169 189	DUES AND MEMBERSHIPS OFFICE SUPPLIES OTHER SUPPLIES AND MATERIALS STRICT ATTORNEY GENERAL OTHER ADMIN OF JUSTICE PART-TIME PERSONNEL OTHER SALARIES & WAGES		4,315 - 34 - 56,967		4,315 400 - - 62,759 8,564 37,540		4,315 400 - - 62,759 8,564 37,540		4,315 400 - - - 62,653		400 - - 64,255 19,500 39,833
435 499 TOTAL DI 53900 169 189 196	DUES AND MEMBERSHIPS OFFICE SUPPLIES OTHER SUPPLIES AND MATERIALS STRICT ATTORNEY GENERAL OTHER ADMIN OF JUSTICE PART-TIME PERSONNEL OTHER SALARIES & WAGES IN-SERVICE TRAINING		4,315 - 34 - 56,967 7,734 36,924		4,315 400 		4,315 400 - - 62,759 8,564 37,540 150		4,315 400 - - - 62,653 7,161 37,540		400 - - 64,255 19,500 39,833 500
435 499 TOTAL DI 53900 169 189 196 201	DUES AND MEMBERSHIPS OFFICE SUPPLIES OTHER SUPPLIES AND MATERIALS STRICT ATTORNEY GENERAL OTHER ADMIN OF JUSTICE PART-TIME PERSONNEL OTHER SALARIES & WAGES IN-SERVICE TRAINING SOCIAL SECURITY		4,315 - 34 - 56,967 7,734 36,924 - 2,609		4,315 400 - - 62,759 8,564 37,540 150 2,860		4,315 400 - - - 62,759 8,564 37,540 150 2,860		4,315 400 - - 62,653 7,161 37,540 - 2,587		400 - - 64,255 19,500 39,833 500 3,680
435 499 TOTAL DI 53900 169 189 196 201 204	DUES AND MEMBERSHIPS OFFICE SUPPLIES OTHER SUPPLIES AND MATERIALS STRICT ATTORNEY GENERAL OTHER ADMIN OF JUSTICE PART-TIME PERSONNEL OTHER SALARIES & WAGES IN-SERVICE TRAINING SOCIAL SECURITY STATE RETIREMENT		4,315 - 34 - 56,967 7,734 36,924 - 2,609 4,280		4,315 400 - - 62,759 8,564 37,540 150 2,860 4,850		4,315 400 - - - 62,759 8,564 37,540 150 2,860 4,850		4,315 400 - - - 62,653 7,161 37,540 - 2,587 4,846		400 - - 64,255 19,500 39,833 500 3,680 5,150
435 499 TOTAL DI 53900 169 189 196 201	DUES AND MEMBERSHIPS OFFICE SUPPLIES OTHER SUPPLIES AND MATERIALS STRICT ATTORNEY GENERAL OTHER ADMIN OF JUSTICE PART-TIME PERSONNEL OTHER SALARIES & WAGES IN-SERVICE TRAINING SOCIAL SECURITY		4,315 - 34 - 56,967 7,734 36,924 - 2,609		4,315 400 - - 62,759 8,564 37,540 150 2,860		4,315 400 - - - 62,759 8,564 37,540 150 2,860		4,315 400 - - 62,653 7,161 37,540 - 2,587		400 - - 64,255 19,500 39,833 500 3,680

		2	005-2006	2006-2007	BU	DGET	,	2006-2007	2	007-2008
			Audited				,	Unaudited		
			Actual	Original		Amended		Actual	I	Estimated
53900	OTHER ADMIN OF JUSTICE	(con	t.)							
307	COMMUNICATION	\$	469	\$ 500	\$	500	\$	468	\$	500
320	DUES AND MEMBERSHIPS		-	-		-		-		-
334	MAINTENANCE AGREEMENTS		1,080	1,080		1,260		1,188		1,080
348	POSTAL CHARGES		11	50		50		5		100
349	PRINTING, STATIONERY & FORMS		-	-		-		-		500
355	TRAVEL		-	-		-		-		-
399	OTHER CONTRACTED SERVICES		4,315	4,315		4,315		4,315		4,315
435	OFFICE SUPPLIES		1,505	1,007		827		759		1,225
TOTAL OT	THER ADMIN OF JUSTICE	\$	68,796	\$ 70,666	\$	70,666	\$	68,552	\$	86,563
53910	PROBATION SERVICES									
101	COUNTY OFFICIAL/ADMINISTRATIVE	\$	51,901	\$ 54,650	\$	54,650	\$	54,650	\$	55,955
103	ASSISTANT(S)		36,942	38,900		38,900		38,900		39,833
112	YOUTH SERVICE OFFICER(S)		117,074	127,650		127,650		127,650		134,295
161	SECRETARY(S)		25,894	26,310		26,310		26,310		27,877
186	LONGEVITY PAY		875	900		900		900		1,025
196	IN-SERVICE TRAINING		830	1,800		1,800		(100)		1,500
201	SOCIAL SECURITY		13,876	15,410		15,410		14,789		16,060
204	STATE RETIREMENT		26,969	32,070		32,070		32,070		33,440
205	EMPLOYEE AND DEPENDENT INSURA		40,889	38,400		38,400		38,390		39,340
212	EMPLOYER MEDICARE		3,245	3,610		3,610		3,459		3,760
307	COMMUNICATION		2,166	2,700		2,700		2,164		2,700
312	CONTRACTS W/PRIVATE AGENCIES		553,735	620,859		716,644		711,203		618,859
317	DATA PROCESSING SERVICES		4,560	3,500		3,500		3,480		3,500
334	MAINTENANCE AGREEMENTS		717	1,000		1,000		979		1,100
335	MAINT. & REPAIR SERV BLDGS.		-	500		500		-		500
336	MAINT. & REPAIR SERV EQUIP.		-	500		500		141		500
348	POSTAL CHARGES		132	500		500		192		500
349	PRINTING, STATIONERY & FORMS		300	1,000		1,000		350		1,000
355	TRAVEL		3,002	4,140		4,140		1,731		4,000
435	OFFICE SUPPLIES		2,502	4,800		4,800		4,081		3,300
499	OTHER SUPPLIES AND MATERIALS		-	-		-		-		500
709	DATA PROCESSING EQUIPMENT		1,838	6,000		6,000		3,824		1,000
719	OFFICE EQUIPMENT		-	_		-		_		_
TOTAL PR	OBATION SERVICES	\$	887,447	\$ 985,199	\$	1,080,984	\$	1,065,163	\$	990,544

		2005-2006	2006-2007	' BUDGET	2006-2007	2007-2008
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
54110	SHERIFF'S DEPARTMENT					
101	COUNTY OFFICIAL/ADMIN.	\$ 84,752	\$ 86,976	\$ 95,674	\$ 95,674	\$ 100,458
106	DEPUTY (IES)	318,989	104,230	105,964	105,964	-
140	SALARY SUPPLEMENTS	79,361	87,660	95,456	94,800	98,900
169	PART-TIME PERSONNEL	266,808	302,100	302,100	290,114	343,170
186	LONGEVITY PAY	41,550	45,150	45,150	44,150	47,400
187	OVERTIME PAY	412,619	581,835	581,835	449,387	651,981
189	OTHER SALARIES & WAGES	7,455,822	8,296,707	8,180,707	8,154,153	9,028,803
196	IN-SERVICE TRAINING	64,808	125,000	97,105	69,763	91,500
199	OTHER PER DIEM & FEES	2,990	27,000	21,000	19,607	27,000
201	SOCIAL SECURITY	522,701	589,290	584,530	554,258	636,790
204	STATE RETIREMENT	967,470	1,188,060	1,178,160	1,148,877	1,281,650
205	EMPLOYEE AND DEPENDENT INS.	1,254,916	1,331,320	1,351,320	1,345,507	1,521,770
212	EMPLOYER MEDICARE	122,250	137,820	136,710	129,628	148,930
307	COMMUNICATION	113,475	92,000	127,000	125,468	120,000
312	CONTRACTS W/PRIV. AGENCIES	900	3,000	3,000	2,000	54,600
317	DATA PROCESSING SERVICES	6,951	16,408	16,408	11,174	16,408
320	DUES AND MEMBERSHIPS	7,466	7,751	7,751	5,304	6,789
331	LEGAL SERVICES *	69,521	-	-	-	-
332	LEGAL NOTICES	-	664	664	-	-
334	MAINTENANCE AGREEMENTS	3,845	4,000	4,033	4,033	5,600
336	MAINT. & REPAIR SERV EQUIP.	31,893	97,000	94,077	86,763	106,500
338	MAINT. & REPAIR SERVVEHICLES	148,807	220,000	200,587	158,815	220,000
340	MEDICAL & DENTAL SERVICES	3,491	22,500	22,500	18,201	29,198
348	POSTAL CHARGES	8,183	10,320	10,320	9,718	14,200
349	PRINTING, STATIONARY & FORMS	8,586	14,000	14,000	9,983	10,000
357	VETERINARY SERVICES	-	-	-	-	-
399	OTHER CONTRACTED SERVICES	31,827	50,100	73,093	54,849	1,500
401	ANIMAL FOOD & SUPPLIES	-	-	-	-	-
411	DATA PROCESSING SUPPLIES	4,742	9,000	9,000	8,926	9,000
425	GASOLINE	516,722	425,000	540,000	543,918	500,000
429	INSTRUCTIONAL SUPP & MAT	10,804	15,000	15,000	14,394	16,500
431	LAW ENFORCEMENT SUPPLIES	40,658	95,000	95,000	94,380	103,681
435	OFFICE SUPPLIES	32,820	40,500	40,500	32,539	46,000
437	PERIODICALS	3,394	7,500	5,970	3,462	5,616
451	UNIFORMS	124,897	200,000	200,000	192,132	180,126
453	VEHICLE PARTS	180,546	200,000	200,000	163,474	200,000
499	OTHER SUPPLIES & MATERIALS	21,216	27,500	27,500	26,775	28,000
505	JUDGMENTS	8,875	10,000	10,000	10,000	10,000
509	REFUNDS	-	-	-	-	-
599	OTHER CHARGES	3,929	13,000	13,000	9,951	15,000

			2005-2006		2006-2007	BU	DGET		2006-2007	:	2007-2008
			Audited						Unaudited		
			Actual		Original		Amended		Actual		Estimated
54110	SHERIFF'S DEPARTMENT (co	ont.	.)								
708	COMMUNICATION EQUIPMENT	\$	48,516	\$	54,000	\$	54,000	\$	51,145	\$	50,000
709	DATA PROCESSING EQUIPMENT		52,043		46,100		46,100		45,358		53,264
716	LAW ENFORCEMENT EQUIPMENT		110,697		150,000		238,677		234,489		150,000
718	MOTOR VEHICLES		595,933		554,000		585,800		585,409		1,063,200
719	OFFICE EQUIPMENT		6,188		16,000		10,035		10,026		32,148
TOTAL SH	IERIFF'S DEPARTMENT	\$	13,791,962	\$	15,303,491	\$	15,439,726	\$	15,014,567	\$	17,025,682
54120	SPECIAL PATROLS										
150	NIGHTWATCHMEN	\$	39,709	\$	55,977	\$	55,977	\$	38,611	\$	64,374
201	SOCIAL SECURITY		2,462		3,480		3,480		2,394		4,000
204	STATE RETIREMENT		4,695		7,230		7,230		4,985		8,320
212	EMPLOYER MEDICARE		576		820		820		560		940
TOTAL SP	PECIAL PATROLS	\$	47,442	\$	67,507	\$	67,507	\$	46,549	\$	77,634
54130	TRAFFIC CONTROL										
336	MAINT. & REPAIR SERV EQUIP. *	\$	-	\$	-	\$	5,370	\$	5,369	\$	-
452	UTILITIES	•	7,885	Φ.	10,000	_	9,530	•	8,001	•	10,000
TOTALTE	RAFFIC CONTROL	\$	7,885	\$	10,000	\$	14,900	\$	13,369	\$	10,000
54140	WHEEL TAX OFFICER										
		¢.	47.222	¢.		e.		d.		¢.	
101	COUNTY OFFICIAL/ADMIN.	\$	47,232	\$	-	\$	-	\$	-	\$	-
186	LONGEVITY PAY		350 2,672		-		-		-		-
201	SOCIAL SECURITY		-		-		-		-		-
204	STATE RETIREMENT		5,515 9,259		-		-		-		-
205	EMPLOYEE AND DEPENDENT INS.		625		-		-		-		-
212 307	EMPLOYER MEDICARE COMMUNICATION		1,259		-		-		-		-
336	MAINT. & REPAIR SERV EQUIP.		1,239		-		-		-		-
338	MAINT. & REPAIR SERV VEHICLE		525		_		_		_		_
348	POSTAL CHARGES		106		_		_		_		_
425	GASOLINE		1,777		_		_		_		_
435	OFFICE SUPPLIES		137		_		_		_		_
451	UNIFORMS		434		_		_		_		_
499	OTHER SUPPLIES & MATERIALS		239		_		_		_		_
708	COMMUNICATION EQUIPMENT		2,752		_		_		_		_
716	LAW ENFORCEMENT EQUIPMENT		910		_		_		_		_
	HEEL TAX OFFICER	\$	73,792	\$	-	\$	-	\$	-	\$	-
54160	ADMINISTRATION OF SEX ()FF	ENDER RI	EGI	ISTRY						
196	IN-SERVICE TRAINING *	\$	-	\$	-	\$	695	\$	454	\$	-
435	OFFICE SUPPLIES *		224								
TOTAL AI	OMIN. Of SEX OFFENDER REGISTRY	\$	224	\$	-	\$	695	\$	454	\$	-

		2005-2006	2006-2007	BUDGET	2006-2007	2007-2008
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
54210	JAIL					
167	MAINTENANCE PERSONNEL	\$ 29,261	\$ 87,190	\$ 57,190	\$ 51,385	\$ 87,164
169	PART-TIME PERSONNEL	51,134	-	22,500	3,675	-
186	LONGEVITY PAY	13,375	15,350	15,350	14,600	16,875
187	OVERTIME PAY	81,174	75,000	264,600	254,956	103,842
189	OTHER SALARIES & WAGES	3,942,954	4,511,059	4,223,459	4,196,177	4,558,655
196	IN-SERVICE TRAINING	11,677	13,000	19,400	18,116	13,000
201	SOCIAL SECURITY	247,020	290,700	296,530	269,291	295,530
204	STATE RETIREMENT	463,417	605,300	617,435	582,772	615,360
205	EMPLOYEE AND DEPENDENT INS.	777,882	948,870	928,870	866,602	1,005,190
212	EMPLOYER MEDICARE	57,773	67,990	69,355	62,977	69,120
302	ADVERTISING *	-	-	970	870	1,000
320	DUES & MEMBERSHIP	978	1,100	1,100	1,028	1,500
334	MAINTENANCE AGREEMENTS	28,068	38,000	34,000	33,980	38,000
335	MAINT. & REPAIR SERV BLDGS.	79,557	90,000	90,000	86,344	100,000
336	MAINT. & REPAIR SERV EQUIP.	6,993	20,000	20,000	19,195	25,000
340	MEDICAL & DENTAL SERVICES	731,939	-	-	-	-
349	PRINTING, STATIONERY & FORMS	2,967	4,100	4,100	3,805	4,100
354	TRANSP. OTHER THAN STUDENTS	25,781	25,000	31,000	30,361	25,000
399	OTHER CONTRACTED SERVICES	1,193,581	1,825,000	2,175,066	2,259,495	2,731,200
410	CUSTODIAL SUPPLIES	84,858	75,000	87,000	86,899	85,000
411	DATA PROCESSING SUPPLIES	4,370	6,500	6,500	6,398	6,500
413	DRUGS & MEDICAL SUPPLIES	166,119	-	-	-	-
421	FOOD PREPARATION SUPPLIES	47,147	45,000	45,000	44,995	48,000
422	FOOD SUPPLIES	1,095,729	1,100,000	1,100,000	1,095,176	1,100,000
431	LAW ENFORCEMENT SUPPLIES	17,118	22,000	22,000	18,917	22,000
435	OFFICE SUPPLIES	7,044	9,500	10,900	10,331	9,500
437	PERIODICALS	3,238	3,300	1,060	1,057	1,500
441	PRISONERS CLOTHING	34,030	45,000	45,000	43,594	45,000
451	UNIFORMS	55,246	142,200	142,200	134,412	92,828
452	UTILITIES	566,756	602,000	812,000	769,524	725,000
499	OTHER SUPPLIES & MATERIALS	19,305	32,000	32,000	28,152	9,900
707	BUILDING IMPROVEMENTS	51,938	60,000	108,785	108,185	61,000
708	COMMUNICATION EQUIPMENT	16,099	5,000	5,000	4,680	5,000
709	DATA PROCESSING EQUIPMENT	6,808	10,875	10,875	10,715	10,875
710	FOOD SERVICE EQUIPMENT	6,660	18,000	13,000	12,668	27,750
719	OFFICE EQUIPMENT	-	-	-	-	_
TOTAL JA		\$ 9,927,996	\$ 10,794,034	\$ 11,312,245	\$ 11,131,330	\$ 11,940,389

		2005-2006	2006-2007	BUDGET	2006-2007	2007-2008
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
54220	WORKHOUSE/ADULT DETER	NTION				
101	COUNTY OFFICIAL/ADMIN.	\$ 57,755	\$ 60,810	\$ 60,810	\$ 60,810	\$ 62,269
109	CAPTAINS	51,568	52,400	52,400	52,400	55,604
110	LIEUTENANT(S)	42,876	43,570	43,570	43,570	46,228
115	SARGEANTS	123,381	128,340	128,340	128,340	132,980
160	GUARDS	561,380	763,620	763,620	682,588	785,356
161	SECRETARY	38,970	40,980	40,980	40,980	41,961
162	CLERICAL PERSONNEL	30,322	85,040	85,040	81,854	84,444
169	PART-TIME PERSONNEL	40,362	45,000	45,000	32,106	45,000
186	LONGEVITY PAY	3,325	3,525	3,525	3,525	4,100
187	OVER-TIME PAY	9,655	5,000	5,000	3,445	5,000
189	OTHER SALARIES & WAGES *	8,716	-	-	-	-
191	BOARD & COMMITTEE MEM. FEES	4,600	5,600	5,600	4,800	5,600
196	IN-SERVICE TRAINING	3,162	4,700	4,700	1,879	4,500
201	SOCIAL SECURITY	58,716	76,510	76,510	68,281	78,650
204	STATE RETIREMENT	107,482	152,770	152,770	141,813	157,240
205	EMPLOYEE AND DEPENDENT INS.	135,262	187,730	187,730	166,301	196,640
212	EMPLOYER MEDICARE	13,733	17,900	17,900	15,968	18,400
307	COMMUNICATION	6,169	6,500	6,500	5,961	6,500
320	DUES & MEMBERSHIP	300	400	400	300	400
322	EVALUATION & TESTING	1,832	2,000	2,000	1,915	3,500
330	OPERATING LEASE PAYMENTS	1,340	1,500	1,500	1,238	1,500
334	MAINTENANCE AGREEMENTS	-	720	1,720	1,940	2,500
335	MAINT. & REPAIR SERV BLDGS.	12,389	20,000	20,000	18,889	20,000
336	MAINT. & REPAIR SERV EQUIP.	9,073	12,000	12,000	9,870	12,500
338	MAINT. & REPAIR SERV VEHICLE	-	-	3,064	2,999	-
340	MEDICAL & DENTAL SERVICES	269,082	10,000	600	600	10,000
347	PEST CONTROL	750	1,200	1,200	675	1,200
348	POSTAL CHARGES	272	400	400	269	400
349	PRINTING, STATIONERY & FORMS	134	500	500	200	500
399	OTHER CONTRACTED SERVICES	84,410	469,200	483,600	498,093	463,650
410	CUSTODIAL SUPPLIES	24,837	25,000	25,000	24,185	25,000
411	DATA PROCESSING SUPPLIES	4,691	8,000	8,000	3,322	6,500
413	DRUGS AND MEDICAL SUPPLIES	-	5,000	-	-	5,000
418	EQUIP. & MACHINERY PARTS	3,552	4,500	4,500	3,132	4,500
422	FOOD SUPPLIES	157,363		-	-	-
425	GASOLINE	4,278	5,000	7,000	6,728	5,500
431	LAW ENFORCEMENT SUPPLIES	2,512	8,250	8,250	7,888	5,000
435	OFFICE SUPPLIES	4,004	7,500	7,500	6,308	7,500
441	PRISONERS CLOTHING	13,903	16,000	16,000	15,576	16,000
451	UNIFORMS	6,248	14,500	14,500	10,472	14,500
452	UTILITIES	126,783	150,000	150,000	122,002	150,000
499	OTHER SUPPLIES & MATERIALS	18,190	24,500	24,500	23,030	24,500

		2	005-2006	2006-2007	BU	DGET	2	2006-2007	2	007-2008
			Audited				Ţ	Unaudited		
			Actual	Original		Amended		Actual]	Estimated
54220	WORKHOUSE/ADULT DETE	NTI	ON (cont.)							
709	DATA PROCESSING EQUIPMENT	\$	1,411	\$ 26,000	\$	26,000	\$	23,364	\$	2,500
710	FOOD SERVICE EQUIPMENT		1,143	_						
719	OFFICE EQUIPMENT *		5,884	6,557		6,557		6,514		1,200
TOTAL W	ORKHOUSE/ADULT DETENTION	\$	2,051,814	\$ 2,498,722	\$	2,504,786	\$	2,324,132	\$	2,514,322
54240	JUVENILE SERVICES									
101	COUNTY OFFICIAL/ADMIN.	\$	55,734	\$ 56,630	\$	56,630	\$	56,630	\$	60,091
103	ASSISTANT(S)		46,341	-		-		-		-
105	SUPERVISOR/DIRECTOR		41,376	-		-		-		-
109	CAPTAIN(S)		-	47,090		47,090		47,090		49,962
110	LIEUTENANT(S)		-	42,040		42,040		42,040		44,611
115	SERGEANT(S)		-	152,880		152,880		151,042		160,776
140	SALARY SUPPLEMENTS		13,200	-		-		-		-
160	GUARDS		146,731	203,500		203,500		199,114		209,604
161	SECRETARY		-	29,920		29,920		29,084		30,637
164	ATTENDANTS		189,098	240,480		240,480		239,318		328,258
169	PART-TIME PERSONNEL		223,115	110,000		106,618		63,407		27,000
186	LONGEVITY PAY		550	700		700		700		1,100
187	OVERTIME PAY		28,560	30,000		33,510		33,502		20,000
196	IN-SERVICE TRAINING		5,919	5,000		4,100		4,073		9,800
201	SOCIAL SECURITY		45,788	56,630		56,813		52,279		57,790
204	STATE RETIREMENT		59,676	103,700		104,182		101,162		116,850
205	EMPLOYEE AND DEPENDENT INS.		54,592	126,470		126,470		103,694		137,330
212	EMPLOYER MEDICARE		10,708	13,250		13,295		12,227		13,520
307	COMMUNICATION		3,517	5,000		3,500		3,244		5,000
317	DATA PROCESSING SERVICES		6,415	7,500		7,500		7,415		6,500
322	EVALUATION & TESTING		-	2,000		1,650		1,670		2,000
334	MAINTENANCE AGREEMENTS		1,037	2,800		1,800		1,398		2,800
335	MAINT. & REPAIR SERV BLDGS.		4,975	7,000		6,875		2,993		7,000
336	MAINT. & REPAIR SERV EQUIP.		300	1,000		1,000		503		1,000
338	MAINT. & REPAIR SERV VEHICLES		315	1,000		2,799		1,135		1,000
340	MEDICAL & DENTAL SERVICES		-	8,000		8,000		8,000		8,000
348	POSTAL CHARGES		580	500		625		574		550
349	PRINTING, STATIONERY & FORMS		1,800	1,800		1,800		1,800		1,800
355	TRAVEL		433	1,000		-		-		700
399	OTHER CONTRACTED SERVICES		24,274	66,600		66,600		66,255		65,000
413	DRUGS AND MEDICAL SUPPLIES		524	600		-		-		600
422	FOOD SUPPLIES		39,888	-		-		-		-
425	GASOLINE		2,743	2,500		3,500		2,912		2,500
435	OFFICE SUPPLIES		896	900		900		806		900
451	UNIFORMS		3,148	10,000		10,000		9,336		10,000
499	OTHER SUPPLIES & MATERIALS		27,420	33,000		37,012		35,650		33,000

		2	2005-2006	2006-2007	BU	DGET	2	2006-2007	2	007-2008
			Audited				1	Unaudited		
			Actual	Original		Amended		Actual]	Estimated
54240	JUVENILE SERVICES (cont.)									
709	DATA PROCESSING EQUIPMENT		2,925	3,000		3,500		3,375		1,000
TOTAL JU	VENILE SERVICES	\$	1,042,578	\$ 1,372,490	\$	1,375,289	\$	1,282,429	\$	1,416,679
54420	RESCUE SQUAD									
316	CONTRIBUTIONS	\$	69,000	\$ 75,000	\$	75,000	\$	75,000	\$	90,000
TOTAL RI	ESCUE SQUAD	\$	69,000	\$ 75,000	\$	75,000	\$	75,000	\$	90,000
54430	DISASTER RELIEF									
101	COUNTY OFFICIAL/ADMINISTRATIVE	\$	62,422	\$ 63,430	\$	63,430	\$	63,430	\$	67,298
103	ASSISTANT(S)		46,341	52,400		52,400		52,400		53,656
105	SUPERVISOR/DIRECTOR		38,693	40,310		40,310		40,310		42,774
161	SECRETARY		30,518	31,010		31,010		31,010		32,897
186	LONGEVITY PAY		950	825		825		825		900
187	OVERTIME PAY		-	-		-		-		-
196	IN-SERVICE TRAINING		345	2,500		2,500		323		2,500
201	SOCIAL SECURITY		10,769	11,660		11,660		11,219		12,250
204	STATE RETIREMENT		20,737	24,270		24,270		24,267		25,510
205	EMPLOYEE AND DEPENDENT INS.		28,297	29,200		29,200		28,585		29,930
212	EMPLOYER MEDICARE		2,518	2,730		2,730		2,624		2,870
307	COMMUNICATION		15,759	17,000		17,000		15,314		35,988
308	CONSULTANTS		25,000	-		-		-		-
309	CONTRACTS W/GOVERNMENT AGEN		4,130	-		-		-		-
316	CONTRIBUTIONS		2,000	2,000		2,000		2,000		2,000
320	DUES AND MEMBERSHIPS		876	2,000		2,000		1,170		2,500
334	MAINTENANCE AGREEMENTS		3,604	5,525		5,525		2,665		6,200
338	MAINT. & REPAIR SERV VEHICLE		2,288	2,500		2,500		2,076		2,500
348	POSTAL CHARGES		216	400		400		395		300
349	PRINTING, STATIONERY & FORMS		54	500		500		99		500
355	TRAVEL		1,413	4,000		4,000		2,608		4,000
399	OTHER CONTRACTED SERVICES		2,919	4,000		4,000		3,956		4,000
411	DATA PROCESSING EQUIPMENT		2,334	5,000		5,000		1,803		5,000
412	DIESEL FUEL		-	1,000		1,000		900		1,000
415	ELECTRICITY		3,415	8,000		8,000		2,403		8,000
425	GASOLINE		6,259	8,000		8,000		5,771		8,000
429	INSTRUCTIONAL SUPP & MAT		1,513	4,000		4,000		3,941		4,000
435	OFFICE SUPPLIES		2,000	3,000		3,000		2,981		3,000
451	UNIFORMS		1,792	2,500		2,500		2,178		2,000
499	OTHER SUPPLIES & MATERIALS		18,617	25,000		21,800		20,226		20,000
707	BUILDING IMPROVEMENTS		-	-		-		-		-
708	COMMUNICATION EQUIPMENT		-	15,500		15,500		10,380		23,000
709	DATA PROCESSING EQUIPMENT		8,453	10,000		10,000		9,649		10,000
715	LAND		-	_		-		-		-
717	MAINTENANCE EQUIPMENT		-	-		-		-		-

		2	2005-2006	2006-2007	BU	DGET	2	2006-2007	2	007-2008
			Audited					Unaudited		
			Actual	Original		Amended		Actual	I	Estimated
54430	DISASTER RELIEF (cont.)									
718	MOTOR VEHICLES	\$	-	\$ -	\$	-	\$	-	\$	-
719	OFFICE EQUIPMENT			5,000		8,200		8,164		-
790	OTHER EQUIPMENT		733,482	286,255		548,320		350,644		258,135
TOTAL DI	SASTER RELIEF	\$	1,077,714	\$ 669,515	\$	931,580	\$	704,317	\$	670,708
54510	INSPECTION & REGULATIO	N								
101	SUPERVISOR/ADMINISTRATIVE	\$	66,357	\$ 67,430	\$	67,430	\$	67,430	\$	71,464
106	DEPUTIES		322,945	371,120		371,120		361,718		383,928
162	CLERICAL PERSONNEL		87,545	114,180		114,180		111,752		119,037
186	LONGEVITY PAY		2,175	2,375		2,375		2,375		2,675
187	OVERTIME PAY		1,161	-		-		-		-
191	BOARD & COMMITTEE MEMBERS FEI		200	1,400		1,400		500		1,400
201	SOCIAL SECURITY		28,833	34,510		34,510		32,527		35,870
204	STATE RETIREMENT		55,653	71,670		71,670		70,137		74,510
205	EMPLOYEE AND DEPENDENT INS.		73,397	87,770		94,670		94,670		99,190
212	EMPLOYER MEDICARE		6,743	8,070		8,070		7,607		8,390
307	COMMUNICATION		8,552	10,500		10,500		9,283		11,000
317	DATA PROCESSING SERVICES		-	1,500		1,500		802		2,000
320	DUES & MEMBERSHIPS		1,015	2,000		2,000		1,852		2,500
334	MAINTENANCE AGREEMENTS		2,653	3,500		3,500		2,389		3,500
337	MAINT. & REPAIR SERVOFF.EQUI		-	500		500		-		500
348	POSTAL CHARGES		1,493	3,500		1,300		1,061		3,500
349	PRINTING, STATIONERY & FORMS		1,546	2,700		2,700		1,595		3,000
355	TRAVEL		5,212	7,000		7,000		5,363		8,000
399	OTHER CONTRACTED SERVICES		3,012	9,000		8,000		2,324		6,500
425	GASOLINE		13,212	12,000		15,200		15,086		13,000
435	OFFICE SUPPLIES		5,743	8,500		9,500		8,560		8,500
451	UNIFORMS		650	1,000		1,000		795		1,000
499	OTHER SUPPLIES & MATERIALS		556	1,000		1,000		988		1,500
524	IN-SERVICE/STAFF DEVELOPME		944	2,000		2,000		1,251		5,000
709	DATA PROCESSING EQUIPMENT		3,676	4,000		4,000		3,897		2,500
718	MOTOR VEHICLES		32,649	17,000		16,000		15,438		
INSPECTI	ON AND REGULATION	\$	725,922	\$ 844,225	\$	851,125	\$	819,399	\$	868,464

		2	005-2006	2006-2007	BU	DGET	2	2006-2007	2	2007-2008
			Audited				1	Unaudited		
			Actual	Original		Amended		Actual		Estimated
55110	LOCAL HEALTH CENTER									
186	LONGEVITY PAY	\$	1,200	\$ 1,125	\$	1,125	\$	1,125	\$	1,325
189	OTHER SALARIES & WAGES		216,453	230,012		230,012		227,494		238,648
201	SOCIAL SECURITY		13,078	14,340		14,340		13,695		14,880
204	STATE RETIREMENT		25,382	29,840		29,840		29,514		30,990
205	EMPLOYEE AND DEPENDENT INS.		33,256	38,450		38,450		34,421		35,760
212	EMPLOYER MEDICARE		3,059	3,360		3,360		3,203		3,480
307	COMMUNICATION		12,479	16,500		16,500		13,231		16,500
309	CONTRACTS W/GOV'T AGENCIES		61,688	128,375		64,187		64,188		103,375
335	MAINT. & REPAIR SERV BLDGS.		5,562	4,000		14,000		8,427		14,000
336	MAINT. & REPAIR SERV EQUIP.		1,383	4,000		4,000		1,856		4,000
351	RENTALS *		-	-		6,000		2,500		44,000
355	TRAVEL		1,826	1,620		2,320		2,398		1,620
399	OTHER CONTRACTED SERVICES		43,001	71,300		61,300		48,515		61,300
413	DRUGS AND MEDICAL SUPPLIES		9,020	20,000		20,000		14,818		20,000
452	UTILITIES		46,647	65,000		64,300		47,575		60,000
499	OTHER SUPPLIES & MATERIALS		9,774	13,820		13,820		10,675		13,820
708	COMMUNICATION EQUIPMENT		-	-		-		_		6,000
TOTAL LO	OCAL HEALTH CENTER	\$	483,808	\$ 641,742	\$	583,554	\$	523,636	\$	669,698
55120	ANIMAL SERVICES									
101	COUNTY OFFICIAL/ADMIN.	\$	55,734	\$ 58,690	\$	58,690	\$	58,690	\$	60,091
105	SUPERVISOR		63,297	64,310		64,520		64,514		68,232
161	SECRETARY (S)		30,518	32,130		32,130		32,130		32,897
164	ATTENDANTS		274,321	304,110		304,110		298,757		358,153
169	PART-TIME PERSONNEL		13,383	30,000		27,790		25,804		30,000
186	LONGEVITY PAY		1,300	1,600		1,600		1,600		1,775
187	OVERTIME PAY		12,851	15,000		17,000		16,410		18,000
196	IN-SERVICE TRAINING		-	-		-		-		-
201	SOCIAL SECURITY		27,447	31,370		31,370		30,076		35,290
204	STATE RETIREMENT		50,845	61,440		61,700		60,907		69,610
205	EMPLOYEE AND DEPENDENT INS.		62,907	73,600		77,590		75,452		108,870
212	EMPLOYER MEDICARE		6,419	7,340		7,340		7,034		8,260
302	ADVERTISING		1,027	1,500		1,500		1,293		1,500
307	COMMUNICATION		13,877	16,000		16,000		14,063		15,000
320	DUES AND MEMBERSHIPS		514	600		600		524		600
322	EVALUATION AND TESTING		-	2,000		2,000		1,675		1,500
334	MAINTENANCE AGREEMENTS		4,675	6,250		6,250		5,926		6,000
335	MAINT. & REPAIR SERV BLDGS.		2,429	4,400		4,400		4,041		4,500
338	MAINT. & REPAIR SERVVEHICLES		6,710	11,432		11,432		6,678		10,000
340	MEDICAL & DENTAL SERVICES		355	1,500		1,500		799		1,500
348	POSTAL CHARGES		241	250		400		287		500

		20	005-2006	2006-2007	BU	DGET	2	2006-2007	2	2007-2008
		I	Audited				Ţ	Unaudited		
			Actual	Original		Amended		Actual]	Estimated
55120	ANIMAL SERVICES (cont.)									
355	TRAVEL	\$	5,996	\$ 10,000	\$	9,700	\$	4,555	\$	8,000
357	VETERINARY SERVICES		68,561	56,000		82,400		75,571		88,300
399	OTHER CONTRACTED SERVICES		47,412	69,000		69,000		68,470		69,000
401	ANIMAL FOOD & SUPPLIES		6,832	11,200		11,700		11,554		11,200
410	CUSTODIAL SUPPLIES		2,115	11,000		11,000		8,986		11,000
411	DATA PROCESSING SUPPLIES		3,085	3,000		3,000		473		3,000
413	DRUGS AND MEDICAL SUPPLIES		30,064	50,487		50,487		41,727		50,000
425	GASOLINE		25,091	20,000		30,000		29,432		25,000
435	OFFICE SUPPLIES		4,331	12,000		12,000		7,861		10,000
451	UNIFORMS		2,869	4,500		4,500		4,429		4,500
452	UTILITIES		31,220	30,000		45,000		37,978		42,000
499	OTHER SUPPLIES & MATERIALS		6,617	10,800		10,650		10,390		6,000
509	REFUNDS		1,328	1,000		1,300		1,072		1,000
708	COMMUNICATION EQUIPMENT		891	1,000		1,000		975		700
709	DATA PROCESSING EQUIPMENT		7,710	35,000		35,000		33,075		5,000
718	MOTOR VEHICLES		-	19,000		18,915		18,732		-
790	OTHER EQUIPMENT		-	12,000		11,825		11,797		12,000
TOTAL AN	NIMAL SERVICES	\$	872,973	\$ 1,079,509	\$	1,135,399	\$	1,073,734	\$	1,178,978
55130	AMBULANCE/EMER. MEDIC	CAL								
101	COUNTY OFFICIAL/ADMIN.	\$	79,309	\$ 80,890	\$	80,890	\$	80,890	\$	82,510
105	SUPERVISOR/DIRECTOR		573,238	1,014,230		1,011,230		986,927		1,270,045
119	ACCOUNTANTS/BOOKKEEPERS		240,172	204,650		169,650		169,398		178,203
133	PARAPROFESSIONALS		3,021,544	3,308,220		3,138,220		3,117,103		3,617,892
141	FOREMAN		55,308	56,200		56,200		56,200		59,559
148	DISPATCHERS/RADIO OPER.		416,316	367,750		370,750		370,148		389,713
166	CUSTODIAL PERSONNEL		22,318	22,700		22,700		20,052		20,910
169	PART-TIME PERSONNEL		161,332	306,617		364,617		356,068		306,617
186	LONGEVITY PAY		19,750	22,450		22,450		20,350		22,000
187	OVERTIME PAY		358,241	280,400		427,400		421,375		198,356
196	IN-SERVICE TRAINING		35,361	35,955		35,455		34,939		41,860
201	SOCIAL SECURITY		298,115	351,180		351,180		335,619		381,040
204	STATE RETIREMENT		557,046	691,660		691,660		677,996		753,840
205	EMPLOYEE AND DEPENDENT INS.		641,263	781,910		781,910		726,479		892,480
212	EMPLOYER MEDICARE		69,722	82,130		82,130		78,493		89,120
307	COMMUNICATION		87,776	123,808		123,808		100,567		100,000
312	CONTRACTS W/PRIV. AGENCIES		49,237	66,230		66,230		59,973		70,956
322	EVALUATION AND TESTING		30,355	27,000		27,000		24,928		34,000
335	MAINT. & REPAIR SERV BLDGS.		42,932	55,450		55,450		49,908		45,000
338	MAINT. & REPAIR SERVVEHICLES		91,105	105,000		124,281		100,963		115,000

		2	2005-2006	2006-2007	BU	DGET	2	2006-2007	2007-2008
			Audited				1	Unaudited	
			Actual	Original		Amended		Actual	Estimated
55130	AMBULANCE/EMER. MEDIC	CAL	(cont.)						
340	MEDICAL & DENTAL SERVICES	\$	11,407	\$ 11,750	\$	11,750	\$	11,750	\$ 12,103
347	PEST CONTROL		3,920	4,860		4,860		4,433	5,016
348	POSTAL CHARGES		19,299	20,400		21,400		21,772	22,248
349	PRINTING, STATIONARY & FORMS		6,004	12,370		12,370		11,570	12,370
355	TRAVEL		6,187	21,500		21,500		16,696	23,500
399	OTHER CONTRACTED SERVICES		3,433	4,608		4,608		4,118	4,603
410	CUSTODIAL SUPPLIES		11,060	21,500		18,500		16,265	22,500
411	DATA PROCESSING SUPPLIES		13,859	12,245		12,245		11,846	15,570
413	DRUGS AND MEDICAL SUPPLIES		236,540	311,294		311,294		296,806	311,300
425	GASOLINE		102,489	100,000		125,000		118,737	100,000
429	INSTRUCTIONAL SUPPLIES & MAT		7,760	19,955		19,955		19,700	20,350
435	OFFICE SUPPLIES		16,397	23,500		23,500		21,039	22,500
451	UNIFORMS		77,915	105,190		105,190		102,045	105,200
452	UTILITIES		57,456	67,350		69,350		72,259	74,498
499	OTHER SUPPLIES & MATERIALS		57,923	57,600		61,100		61,008	68,200
509	REFUNDS		76,595	40,000		70,000		68,945	40,000
524	IN SERVICE/STAFF DEVELOPMENT		-	-		-		-	20,895
599	OTHER CHARGES		58,806	110,000		107,235		105,334	100,000
707	BUILDING IMPROVEMENTS		51,104	34,000		34,000		6,121	-
708	COMMUNICATION EQUIPMENT		9,526	26,650		20,064		19,871	4,400
709	DATA PROCESSING EQUIPMENT		26,067	17,750		22,460		21,980	124,370
718	MOTOR VEHICLES		33,718	240,000		252,500		245,805	235,000
719	OFFICE EQUIPMENT		13,491	-		-		-	3,900
735	HEALTH EQUIPMENT		-	21,500		25,086		25,085	45,000
790	OTHER EQUIPMENT		6,424	33,100		36,700		36,645	-
AMBULAN	NCE/EMERGENCY MEDICAL	\$	7,757,820	\$ 9,301,552	\$	9,393,878	\$	9,108,205	\$ 10,062,624
55140	NURSING HOME								
707	BUILDING IMPROVEMENTS	\$	5,300	\$ 20,000	\$	20,000	\$	18,294	\$ 20,000
711	FURNITURE AND FIXTURES		-	-		-		-	-
TOTAL NU	URSING HOME	\$	5,300	\$ 20,000	\$	20,000	\$	18,294	\$ 20,000
55160	DENTAL HEALTH PROGRAM	Ī							
320	DUES AND MEMBERSHIPS	\$	-	\$ 400	\$	400	\$	400	\$ 400
340	MEDICAL & DENTAL SERVICES		13,013	14,000		14,000		13,973	14,000
TOTAL DE	ENTAL HEALTH PROGRAM	\$	12,425	\$ 14,400	\$	14,400	\$	14,373	\$ 14,400

186 LONGEVITY PAY 2,925 3,900 3,900 3,900 4,42			2	005-2006		2006-2007	BU	DGET	2	2006-2007	2	2007-2008
S5190 OTHER LOCAL HEALTH SERVICES 131 MEDICAL PERSONNEL \$ 942,945 \$ 1,101,224 \$ 1,025,751 \$ 1,142,86 186 LONGEVITY PAY 2,925 3,900 3,900 3,900 4,42 201 SOCIAL SECURITY \$ 55,902 68,820 68,820 60,411 71,142 204 STATE RETIREMENT 103,507 142,680 142,680 124,991 148,12 205 EMPLOYEE AND DEPENDENT INS. 193,106 233,760 233,760 217,246 252,18 212 EMPLOYEE MEDICARE 13,074 16,030 16,030 14,129 16,64 348 POSTAL CHARGES 4,500 13,800 33,000 33,800 33,000 33,800 349 PRINTING, STATIONERY & FORMS 1,704 3,000 3,000 2,199 3,00 355 TRAVEL 9,886 15,200 15,200 13,927 15,20 499 OTHER SUPPLIES & MATERIALS 17,818 19,200 18,300 13,927 15,20 499 OTHER SUPPLIES & MATERIALS 17,818 19,200 18,300 3,852 3,90				Audited						Unaudited		
131 MEDICAL PERSONNEL \$ 942,945 \$ 1,101,224 \$ 1,012,24 \$ 1,025,751 \$ 1,142,86 186 LONGEVITY PAY 2,925 3,900 3,900 3,900 3,900 4,42 201 SOCIAL SECURITY 55,902 68,520 68,520 68,520 66,520 66,520 66,520 66,520 66,520 66,520 66,520 66,520 66,520 66,520 66,520 66,520 66,520 66,520 66,520 66,411 71,14 204 STATE RETIREMENT 103,507 142,680 142,680 124,991 148,122 205 EMPLOYEE AND DEPENDENT INS. 193,106 233,760 233,760 217,246 252,18 212 EMPLOYEE MEDICARE 13,074 16,030 16,030 14,129 16,64 348 POSTAL CHARGES 4,500 13,800 33,000 3,000 3,000 3,000 3,000 3,000 3,000 3,555 TRAVEL 9,886 15,200 15,200 13,927 15,20 499 OTHER SUPPLIES & MATERIALS 17,818 19,200 18,300 17,009 18,30 30,000 3,00				Actual		Original		Amended		Actual		Estimated
186 LONGEVITY PAY 2,925 3,900 3,900 3,900 4,42	55190	OTHER LOCAL HEALTH SEI	RVI	CES								
201 SOCIAL SECURITY 55,902 68,520 68,520 60,411 71,14	131	MEDICAL PERSONNEL	\$	942,945	\$	1,101,224	\$	1,101,224	\$	1,025,751	\$	1,142,868
204 STATE RETIREMENT 103,507 142,680 142,680 124,991 148,12 205 EMPLOYEE AND DEPENDENT INS. 193,106 233,760 233,760 217,246 252,18 212 EMPLOYER MEDICARE 13,074 16,030 16,030 14,129 16,64 348 POSTAL CHARGES 4,500 13,800 3,000 3,800 3000 13,80 349 PRINTING, STATIONERY & FORMS 1,704 3,000 3,000 2,199 3,00 355 TRAVEL 9,886 15,200 15,200 13,927 15,20 499 OTHER SUPPLIES & MATERIALS 17,818 19,200 18,300 3,900 3,852 3,90 OTHER LOCAL HEALTH SERVICES \$ 1,348,212 \$ 1,620,314 \$ 1,620,314 \$ 1,486,416 \$ 1,689,57 55510 GEN. WELFARE ASSISTANCE 191 BOARD & COMMITTEE MEMBERS FEI \$ - \$ - \$ - \$ \$ - \$ \$ 316 CONTRIBUTIONS 31,531 39,900 39,900 \$ 39,900 \$ 41,50 GENERAL WELFARE ASSISTANCE \$ 14,742 \$ 18,427 \$ 18,427 \$ 18,427 \$ 20,12 SANITATION AW WASTE REMOVAL \$ 14,400 \$ 14,	186	LONGEVITY PAY		2,925		3,900		3,900		3,900		4,425
205 EMPLOYEE AND DEPENDENT INS. 193,106 233,760 233,760 217,246 252,18	201	SOCIAL SECURITY		55,902		68,520		68,520		60,411		71,140
212 EMPLOYER MEDICARE 13,074 16,030 16,030 14,129 16,64	204	STATE RETIREMENT		103,507		142,680		142,680		124,991		148,120
348	205	EMPLOYEE AND DEPENDENT INS.		193,106		233,760		233,760		217,246		252,180
349 PRINTING, STATIONERY & FORMS 1,704 3,000 3,000 2,199 3,00 355 TRAVEL 9,886 15,200 15,200 13,927 15,20 15,200 13,927 15,200 15,200 13,927 15,200 13,927 15,200 15,200 13,927 15,200 16,300 506 LIABILITY INSURANCE 2,845 3,000 3,900 3,852 3,900 3,900 3,852 3,900 3,900 3,852 3,900 3,900 3,852 3,900 3,900 3,900 3,852 3,900	212	EMPLOYER MEDICARE		13,074		16,030		16,030		14,129		16,640
355 TRAVEL 9,886 15,200 15,200 13,927 15,200 499 OTHER SUPPLIES & MATERIALS 17,818 19,200 18,300 17,009 18,300 506 LIABILITY INSURANCE 2,845 3,000 3,900 3,852 3,900 3,852 3,900 3,852 3,900 3,852 3,900 3,900 3,852 3,900 3,852 3,900 3,900 3,852 3,900 3,900 3,852 3,900 3,900 3,900 3,852 3,900	348	POSTAL CHARGES		4,500		13,800		13,800		3,000		13,800
499 OTHER SUPPLIES & MATERIALS 17,818 19,200 18,300 17,009 18,30 506 LIABILITY INSURANCE 2,845 3,000 3,900 3,852 3,90 OTHER LOCAL HEALTH SERVICES \$ 1,348,212 \$ 1,620,314 \$ 1,620,314 \$ 1,486,416 \$ 1,689,57 55510 GEN. WELFARE ASSISTANCE 191 BOARD & COMMITTEE MEMBERS FEI \$ -	349	PRINTING, STATIONERY & FORMS		1,704		3,000		3,000		2,199		3,000
Solid Contributions Signature Contributions Signature Contributions Signature Signatur	355	TRAVEL		9,886		15,200		15,200		13,927		15,200
Strict S	499	OTHER SUPPLIES & MATERIALS		17,818		19,200		18,300		17,009		18,300
55510 GEN. WELFARE ASSISTANCE 191 BOARD & COMMITTEE MEMBERS FE \$ - \$ - \$ - \$ \$ - \$ \$ \$ \$ \$ \$	506	LIABILITY INSURANCE		2,845		3,000		3,900		3,852		3,900
191 BOARD & COMMITTEE MEMBERS FEI \$ - \$ - \$ - \$ - \$ \$	OTHER LO	OCAL HEALTH SERVICES	\$	1,348,212	\$	1,620,314	\$	1,620,314	\$	1,486,416	\$	1,689,573
191 BOARD & COMMITTEE MEMBERS FEI \$ - \$ - \$ - \$ - \$ \$												
316 CONTRIBUTIONS 31,531 39,900 39,900 39,900 41,50	55510	GEN. WELFARE ASSISTANCE	E									
Sanitation and waste removal Sanitation	191	BOARD & COMMITTEE MEMBERS FEI	\$	-	\$	-	\$	-	\$	-	\$	-
STOP SANITATION & WASTE REMOVAL 312 CONTRACTS W/PRIV. AGENCIES \$ 14,742 \$ 18,427 \$ 18,427 \$ 18,427 \$ 20,12	316	CONTRIBUTIONS										41,500
312 CONTRACTS W/PRIV. AGENCIES \$ 14,742 \$ 18,427 \$ 18,427 \$ 20,12	GENERAL Y	WELFARE ASSISTANCE	\$	31,531	\$	39,900	\$	39,900	\$	39,900	\$	41,500
312 CONTRACTS W/PRIV. AGENCIES \$ 14,742 \$ 18,427 \$ 18,427 \$ 20,12												
SANITATION AND WASTE REMOVAL \$ 14,742 \$ 18,427 \$ 18,427 \$ 20,12 55900 OTHER PUBLIC HEALTH & WEL. 340 MEDICAL & DENTAL SERVICES \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 150,600 \$ 150,600 \$ 150,600 \$ 150,600 \$ 150,600 \$ 150,600 \$ 150,600 \$ 150,600 \$ 150,600 \$ 165,000												
55900 OTHER PUBLIC HEALTH & WEL. 340 MEDICAL & DENTAL SERVICES \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 150,600 \$ 175,650 \$ 150,600 \$ 100,000 \$ 175,650 \$ 150,600 \$ 100,000 \$ 175,650 \$ 150,600 \$ 100,000 \$												20,123
340 MEDICAL & DENTAL SERVICES \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 150,600 \$ 709 DATA PROCESSING EQUIPMENT OTHER PUBLIC HEALTH & WELFARE \$ 151,155 \$ 149,400 \$ 194,400 \$ 190,050 \$ 165,000 \$ 1	SANITATIO	ON AND WASTE REMOVAL	\$	14,742	\$	18,427	\$	18,427	\$	18,427	\$	20,123
340 MEDICAL & DENTAL SERVICES \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 14,400 \$ 150,600 \$ 709 DATA PROCESSING EQUIPMENT OTHER PUBLIC HEALTH & WELFARE \$ 151,155 \$ 149,400 \$ 194,400 \$ 190,050 \$ 165,000 \$ 1	55000		X/III	-								
399 OTHER CONTRACTED SERVICES 709 DATA PROCESSING EQUIPMENT					¢.	14.400	e.	1.4.400	¢.	14.400	Ф	1.4.400
709 DATA PROCESSING EQUIPMENT -<			2	-	Þ		Þ	-	Þ	-	Þ	-
OTHER PUBLIC HEALTH & WELFARE \$ 151,155 \$ 149,400 \$ 194,400 \$ 190,050 \$ 165,00 56100 ADULT ACTIVITIES 316 CONTRIBUTIONS \$ 24,570 \$ 24,570 \$ 24,570 \$ 24,570 \$ 27,00 TOTAL ADULT ACTIVITIES \$ 24,570 \$ 24,570 \$ 24,570 \$ 24,570 \$ 27,00				136,/33		135,000		180,000		1/5,650		150,600
56100 ADULT ACTIVITIES \$ 24,570 \$ 24,570 \$ 24,570 \$ 24,570 \$ 27,00 TOTAL ADULT ACTIVITIES \$ 24,570 \$ 24,570 \$ 24,570 \$ 24,570 \$ 27,00			•	151 155	·	140 400	·	104 400	•	100.050	P	165 000
316 CONTRIBUTIONS \$ 24,570 \$ 24,570 \$ 24,570 \$ 24,570 \$ 27,00 TOTAL ADULT ACTIVITIES \$ 24,570 \$ 24,570 \$ 24,570 \$ 24,570 \$ 27,00	OTHERPO	DELIC HEALIH & WELFARE	Þ	151,155	Þ	149,400	3	194,400	Þ	190,050	Þ	105,000
316 CONTRIBUTIONS \$ 24,570 \$ 24,570 \$ 24,570 \$ 24,570 \$ 27,00 TOTAL ADULT ACTIVITIES \$ 24,570 \$ 24,570 \$ 24,570 \$ 24,570 \$ 27,00	56100	ADIII T ACTIVITIES										
TOTAL ADULT ACTIVITIES \$ 24,570 \$ 24,570 \$ 24,570 \$ 27,00			•	24 570	\$	24 570	¢	24 570	\$	24 570	\$	27 000
				·			-					· · · · · · · · · · · · · · · · · · ·
56300 SENIOR CITIZENS ASSISTANCE	TOTALAD	OLI ACIIVIIIES	Ψ	24,370	Φ	44,370	Φ	24,370	Φ	24,370	Ψ	27,000
1 - 110-1111 - 110-111 - 1	56300	SENIOR CITIZENS ASSISTAN	ICE.									
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					\$	1 500	s	1 500	\$	1 500	\$	1,500
												1,500

		20	005-2006		2006-2007	BUL	OGET	2	2006-2007	2	2007-2008
			Audited					J	Unaudited		
			Actual		Original	A	Amended		Actual]	Estimated
56500	LIBRARIES										
316	CONTRIBUTIONS	\$	904,625	\$	993,151	\$	993,151	\$	993,151	\$	1,010,007
TOTAL LI	BRARIES	\$	904,625	\$	993,151	\$	993,151	\$	993,151	\$	1,010,007
56700	PARKS AND FAIR BOARDS										
105	SUPERVISOR/DIRECTOR	\$	16,500	\$	25,000	\$	25,000	\$	25,000	\$	25,000
189	OTHER SALARIES & WAGES		128,574		175,000		175,000		127,853		145,000
191	BOARD & COMMITTEE MEMBERS FEI		3,150		3,000		3,000		2,850		3,000
201	SOCIAL SECURITY		9,190		12,590		12,590		9,654		10,730
212	EMPLOYER MEDICARE		2,150		2,950		2,950		2,258		2,510
312	CONTRACTS W/PRIVATE AGENCIES		25,052		-		-		-		-
316	CONTRIBUTIONS		83,319		82,500		93,500		92,817		93,500
335	MAINT. & REPAIR SERV BLDGS.		2,468		3,000		2,670		819		3,000
339	MATCHING SHARE		14,000		25,000		25,000		24,323		25,000
348	POSTAL CHARGES		80		125		125		85		125
355	TRAVEL		1,395		1,500		1,830		1,826		1,500
399	OTHER CONTRACTED SERVICES		20,000		25,000		25,000		25,000		25,000
418	EQUIP. & MACHINERY PARTS		11,768		23,000		23,000		13,831		23,000
435	OFFICE SUPPLIES		209		300		300		32		300
499	OTHER SUPPLIES & MATERIALS		3,591		1,800		5,543		3,836		1,800
TOTAL PA	ARKS AND FAIR BOARDS	\$	321,446	\$	380,765	\$	395,508	\$	330,184	\$	359,465
57100	AGRI. EXTENSION SERVICE										
116	TEACHERS	\$	56,235	\$	64,310	\$	64,310	\$	59,869	\$	68,232
161	SECRETARY(S)	Ψ	59,706	Ψ	61,960	Ψ	61,960	Ψ	61,960	Ψ	86,141
169	PART-TIME PERSONNEL		54,897		74,795		74,795		66,396		53,923
186	LONGEVITY PAY		425		550		550		475		525
189	OTHER SALARIES & WAGES		-		11,100		11,100		_		_
191	BOARD & COMMITTEE MEMBERS FEI		1,850		3,500		3,500		1,150		2,800
201	SOCIAL SECURITY		10,405		13,410		13,410		11,236		13,130
204	STATE RETIREMENT		13,493		17,810		17,810		15,821		20,000
205	EMPLOYEE AND DEPENDENT INS.		29,672		33,740		33,740		27,684		29,980
212	EMPLOYER MEDICARE		2,434		3,140		3,140		2,628		3,070
307	COMMUNICATION		4,798		4,380		4,630		4,548		4,680
309	CONTRACTS W/GOVERNMENT AGY		160,349		203,070		203,070		185,130		215,132
317	DATA PROCESSING SERVICES		1,745		1,300		500		251		1,000
338	MAINT. & REPAIR SERV VEHICLE		-		700		150		_		700
348	POSTAL CHARGES		2,000		2,000		2,000		2,000		2,160
355	TRAVEL		4,280		3,960		4,760		4,636		4,350
399	OTHER CONTRACTED SERVICES		12,102		15,670		15,670		14,479		15,450
420	FERTILIZER, LIME, CHEMICALS		731		1,000		1,000		834		1,000

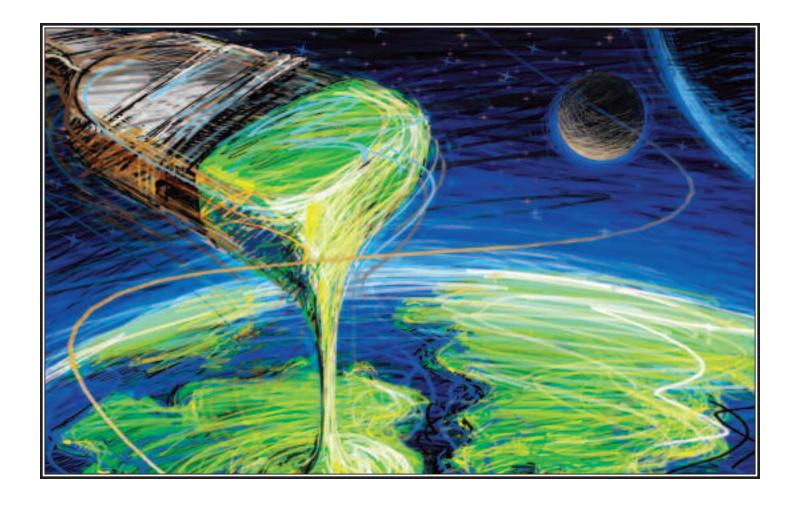
		2	2005-2006		2006-2007	BU	DGET	2	2006-2007	2	007-2008
			Audited					1	Unaudited		
			Actual		Original		Amended		Actual]	Estimated
57100	AGRI. EXTENSION SERVICE	(co	nt.)								
425	GASOLINE	\$	1,296	\$	1,250	\$	1,550	\$	1,489	\$	1,500
435	OFFICE SUPPLIES		5,366		8,500		8,500		7,399		8,500
452	UTILITIES		62,234		63,000		63,000		60,587		65,000
499	OTHER SUPPLIES & MATERIALS		1,607		5,500		5,500		3,895		6,000
709	DATA PROCESSING EQUIPMENT		3,583		5,000		900		868		4,000
719	OFFICE EQUIPMENT *		_		_		4,950		4,950		_
735	HEALTH EQUIPMENT		-		2,500		1,650		1,321		-
TOTAL AC	GRICULTURE EXTENSION SERVICE	\$	489,208	\$	602,145	\$	602,145	\$	539,607	\$	607,273
57500	SOIL CONSERVATION										
103	ASSISTANT(S)	\$	32,772	\$	34,510	\$	34,510	\$	34,510	\$	35,336
169	PART-TIME PERSONNEL		3,434		7,000		7,042		7,042		16,000
186	LONGEVITY PAY		175		200		200		200		225
201	SOCIAL SECURITY		2,112		2,590		2,548		2,430		3,200
204	STATE RETIREMENT		3,819		4,490		4,490		4,481		4,600
205	EMPLOYEE AND DEPENDENT INS.		9,259		9,080		9,080		9,078		9,310
212	EMPLOYER MEDICARE		494		610		610		568		750
316	CONTRIBUTIONS		4,000		8,000		8,000		8,000		12,000
	OIL CONSERVATION	\$	56,065	\$	66,480	\$	66,480	\$	66,309	\$	81,421
57800	STORM WATER MANAGEMI	ENT	•								
103	ASSISTANT(S)	\$	46,341	\$	47,090	\$	47,090	\$	47,090	\$	49,962
169	PART-TIME PERSONNEL		13,881		15,000		30,912		25,128		25,000
196	IN-SERVICE TRAINING		3,270		2,500		2,500		1,963		2,500
201	SOCIAL SECURITY		3,605		3,850		4,885		4,336		4,650
204	STATE RETIREMENT		5,371		6,080		6,080		6,079		6,460
205	EMPLOYEE AND DEPENDENT INSURA		9,259		9,080		9,080		9,078		9,310
212	EMPLOYER MEDICARE		843		910		1,155		1,014		1,090
307	COMMUNICATION		4,226		4,800		4,800		4,246		5,000
312	CONTRACTS W/PRIVATE AGENCIES		2,500		5,000		5,000		2,688		7,500
320	DUES AND MEMBERSHIPS		_		-		<u>-</u>		-		1,000
348	POSTAL CHARGES		6,920		10,000		6,900		-		10,000
349	PRINTING, STATIONERY & FORMS		4,383		7,000		6,500		235		7,000
355	TRAVEL		1,399		1,800		1,800		1,767		1,800
399	OTHER CONTRACTED SERVICES		1,234		2,000		6,000		4,414		2,000
411	DATA PROCESSING SUPPLIES		478		1,000		1,000		1,000		1,000
425	GASOLINE OFFICE GLEDNING		2,448		3,000		3,500		3,125		4,000
435	OFFICE SUPPLIES		1,150		2,000		2,126		2,136		2,400
499	OTHER SUPPLIES AND MATERIALS		9,310		2,000		5,100		5,014		3,300
509	REFUNDS *		-		-		4,540		4,540		-
599	OTHER CHARGES *		- (500				4,874		4,797		- 000
709	DATA PROCESSING EQUIPMENT		6,599		5,000		1,804		1,803		800
718	MOTOR VEHICLES	ø.	21,680	•	120 110	ø.	155 (4)	₽.	120 452	₽.	144 772
TUTALSI	ORM WATER MANAGEMENT	\$	144,897	\$	128,110	\$	155,646	\$	130,453	\$	144,772

		2	005-2006		2006-2007	BU	DGET	2006-2007	2007-2008
			Audited					Unaudited	
			Actual		Original		Amended	Actual	Estimated
58110	TOURISM								
316	CONTRIBUTIONS	\$	222,495	\$	237,000	\$	270,000	\$ 267,952	\$ 295,000
TOTAL TO	URISM	\$	222,495	\$	237,000	\$	270,000	\$ 267,952	\$ 295,000
58190	OTHER ECONOMIC & COM	M D	EVELOPN	MEI	NT				
310	CONTRACTS W/PUBLIC AGENCY	\$	44	\$	10,195	\$	13,026	\$ 13,026	\$ -
399	OTHER CONTRACTED SERVICES		-		156,110		153,279	150,320	-
TOTAL OT	THER ECONOMIC & COMM. DEVELO	\$	44	\$	166,305	\$	166,305	\$ 163,346	\$ -
58400	OTHER CHARGES								
142	MECHANIC	\$	36,379	\$	36,970	\$	36,970	\$ 36,970	\$ 42,393
149	LABORERS		54,532		55,410		55,410	55,410	65,853
186	LONGEVITY PAY		475		525		525	525	575
187	OVERTIME PAY		444		1,500		1,500	1,119	1,500
201	SOCIAL SECURITY		5,468		5,860		5,860	5,587	6,840
204	STATE RETIREMENT		10,643		12,190		12,190	12,138	14,250
205	EMPLOYEE AND DEPENDENT INS.		20,413		20,120		20,120	20,119	20,620
212	EMPLOYER MEDICARE		1,279		1,370		1,370	1,307	1,600
307	COMMUNICATION		302		1,000		1,000	856	1,000
334	MAINTENANCE AGREEMENTS		-		-		-	-	500
338	MAINT. & REPAIR SERV VEHICL		2,904		-		-	-	-
418	EQUIP. & MACHINERY PARTS		106		1,500		500	-	1,500
425	GASOLINE		10,277		50,000		50,000	9,560	50,000
452	UTILITIES		14,420		16,000		16,000	15,758	19,000
453	VEHICLE PARTS		23,409		26,000		28,000	26,970	28,000
499	OTHER SUPPLIES & MATERIALS		3,439		13,500		13,500	11,228	13,500
718	MOTOR VEHICLES		-		20,585		20,585	20,311	-
790	OTHER EQUIPMENT		-		-		_		2,000
TOTAL OT	THER CHARGES	\$	184,490	\$	262,530	\$	263,530	\$ 217,859	\$ 269,131

		 2005-2006	2006-2007 BUDGET			2006-2007		2007-2008		
		Audited			· ·	Unaudited				
		Actual	Original		Amended		Actual		Estimated	
58600	EMPLOYEE BENEFITS									
205	EMPLOYEE AND DEPENDENT INS.	\$ -	\$	60,000	\$	46,540	\$	-	\$	60,000
210	UNEMPLOYMENT COMP.	25,832		30,000		30,000		26,482		30,000
299	OTHER FRINGE BENEFITS	60,895		54,000		71,000		69,371		75,000
513	WORKER'S COMPENSATION INS	651,900		524,400		679,000		679,000		543,260
TOTAL EMPLOYEE BENEFITS		\$ 738,627	\$	668,400	\$	826,540	\$	774,853	\$	708,260
58700	PAYMENTS TO CITIES									
309	CONTRACTS W/GOV'T AGENCIES	\$ 1,622,124	\$	1,622,124	\$	1,912,348	\$	1,912,348	\$	1,912,348
TOTAL PA	YMENTS TO CITIES	\$ 1,622,124	\$	1,622,124	\$	1,912,348	\$	1,912,348	\$	1,912,348
58900	MISCELLANEOUS									
305	AUDIT SERVICES	\$ 41,139	\$	41,200	\$	41,200	\$	41,139	\$	41,200
308	CONSULTANTS	7,385		8,000		8,000		8,000		8,000
316	CONTRIBUTIONS	467,361		618,320		618,320		618,320		704,120
320	DUES AND MEMBERSHIPS	32,321		32,135		32,135		31,781		31,925
321	ENGINEERING SERVICES	6,945		10,000		-		-		10,000
331	LEGAL SERVICES	55,949		25,000		80,000		76,653		25,000
334	MAINTENANCE AGREEMENTS	-		-		-		-		4,000
335	MAINT. & REPAIR SERV BLDGS.	35,592		52,000		52,000		51,999		52,000
337	MAINT. & REPAIR SERV-OFF.EQUIP	1,709		2,500		2,500		2,313		500
355	TRAVEL	230		900		900		350		900
399	OTHER CONTRACTED SERVICES	20,000		-		-		-		-
425	GASOLINE	-		75,000		25,000		-		75,000
502	BUILDING & CONTENTS INSUR.	39,610		43,800		43,800		43,755		48,200
505	JUDGMENTS	606,714		500,000		585,133		585,000		500,000
506	LIABILITY INSURANCE	653,087		816,000		686,000		684,475		755,000
508	PREMIUMS ON CORP SURETY BONDS	1,200		27,500		37,500		34,666		2,100
509	REFUNDS	8,119		-		-		-		-
510	TRUSTEE'S COMMISSION	755,752		800,000		800,000		765,332		837,000
540	TAX RELIEF PROGRAM	121,033		250,000		220,000		209,772		300,000
599	OTHER CHARGES	37,641		50,000		45,000		30,193		50,000
TOTAL MI	ISCELLANEOUS	\$ 2,891,787	\$	3,352,355	\$	3,277,488	\$	3,183,749	\$	3,444,945
										<u> </u>
99100	OPERATING TRANSFERS									
590	TRANSFERS TO OTHER FUNDS	\$ 199,287	\$	402,300	\$	466,488	\$	466,395	\$	-
TOTAL OF	PERATING TRANSFERS	\$ 199,287	\$	402,300	\$	466,488	\$	466,395	\$	-
TOTAL EXPENDITURES: GENERAL FUND		\$ 59,543,917	\$	68,454,329	\$	70,321,177	\$	67,346,297	\$	72,506,418

SOLID WASTE/SANITATION FUND

The Solid Waste/ Sanitation Fund is used to account for Rutherford County's demolition landfill and convenience center operations. The major sources of funding for this fund is property taxes and the host agency surcharges.



SOLID WASTE/SANITATION

FUND 116

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	2	2005-2006		2006-2007	BU	DGET	2	2006-2007	2	007-2008
		Audited					I	Unaudited		
		Actual		Original		Amended		Actual	I	Estimated
REVENUES										
LOCAL TAXES	\$	2,087,227	\$	993,160	\$	1,089,372	\$	1,104,805	\$	1,057,500
CHARGES FOR SERVICES		1,398,538		1,110,000		1,802,550		1,733,893		1,135,000
OTHER LOCAL REVENUES		73,940		64,000		98,100		99,497		84,000
STATE REVENUES		265,044		274,806		296,806		254,501		283,811
OTHER SOURCES (NON-REVENUES)		-		-		100		100		-
TOTAL REVENUE	\$	3,824,749	\$	2,441,966	\$	3,286,928	\$	3,192,797	\$	2,560,311
EXPENDITURES										
SANITATION EDUC/INFORMATION	\$	109,477	\$	122,410	\$	124,185	\$	119,309	\$	132,936
CONVENIENCE CENTERS		1,680,197		2,154,698		2,159,298		2,022,389		2,003,085
OTHER WASTE COLLECTION		313,648		312,500		347,500		335,798		327,500
LANDFILL OPER & MAINT		715,166		886,086		1,036,806		966,703		997,701
POSTCLOSURE CARE COSTS		117,616		142,500		185,400		144,114		172,500
EMPLOYEE BENEFITS		56,962		50,600		64,100		59,100		52,240
MISCELLANEOUS		159,474		85,605		85,605		64,312		69,525
RESIDUAL EQUITY TRANSFER		-		-		-		-		-
TOTAL EXPENDITURES	\$	3,152,540	\$	3,754,399	\$	4,002,894	\$	3,711,724	\$	3,755,487
		Beginn	Fund Balance	\$	4,952,353	\$	4,433,426			
		Endin	nd Balance Ju	\$	4,433,426	\$	3,238,250			

SOLID WASTE/SANITATION FUND 116 STATEMENT OF ESTIMATED REVENUE

	2	2005-2006	2006-2007	BU.	DGET	2006-2007	2007-2008	
		Audited				Unaudited		
REVENUES		Actual	Original		Amended	Actual		Estimated
LOCAL TAXES								
40110 CURRENT PROPERTY TAX	\$	1,079,401	\$ -	\$	-	\$ -	\$	-
40120 TRUSTEE'S COLLECT PRIOR YR.		19,160	20,300		20,900	20,828		-
40130 CLERK & MASTER COLLECTIONS		11,092	12,860		9,360	9,127		-
40140 INTEREST AND PENALTY		4,073	-		3,612	3,581		-
40150 PICK-UP TAXES		5,849	-		3,000	2,958		-
40161 PAY IN LIEU OF TAXES - TVA		162	-		-	-		-
40210 LOCAL OPTION SALES TAX		942,216	960,000		1,052,500	1,068,312		1,057,500
40270 BUSINESS TAX		25,274	-		-	-		-
TOTAL LOCAL TAXES	\$	2,087,227	\$ 993,160	\$	1,089,372	\$ 1,104,805	\$	1,057,500
CHARGES FOR SERVICES								
43110 TIPPING FEES	\$	291,285	\$ 80,000	\$	762,550	\$ 707,205	\$	80,000
43112 SURCHARGE - HOST AGENCY		1,107,253	1,030,000		1,040,000	1,026,688		1,055,000
TOTAL CHARGES FOR SERVICES	\$	1,398,538	\$ 1,110,000	\$	1,802,550	\$ 1,733,893	\$	1,135,000
OTHER LOCAL REVENUES								
44145 SALE OF RECYCLED MATERIALS	\$	71,860	\$ 64,000	\$	96,000	\$ 93,792	\$	84,000
44170 MISCELLANEOUS REFUNDS		2,080	-		2,100	2,069		-
44530 SALE OF EQUIPMENT		-	-		-	3,636		-
TOTAL OTHER LOCAL REVENUES	\$	73,940	\$ 64,000	\$	98,100	\$ 99,497	\$	84,000
STATE REVENUES								
46170 SOLID WASTE GRANTS	\$	13,644	\$ 27,500	\$	27,500	\$ 15,143	\$	27,500
46430 LITTER PROGRAM		91,614	98,000		120,000	117,689		107,005
46990 OTHER STATE REVENUES		159,786	149,306		149,306	121,669		149,306
TOTAL STATE REVENUES	\$	265,044	\$ 274,806	\$	296,806	\$ 254,501	\$	283,811
OTHER SOURCES (NON-REVENUES)								
48130 CONTRIBUTIONS	\$	-	\$ -	\$	100	\$ 100	\$	
TOTAL OTHER SOURCES (NON-REVENUE)	\$	-	\$ -	\$	100	\$ 100	\$	-
TOTAL REVENUE	\$	3,824,749	\$ 2,441,966	\$	3,286,928	\$ 3,192,797	\$	2,560,311

		20	005-2006		2006-2007 BUDGET			2006-2007	2	2007-2008
		1	Audited					Unaudited		
			Actual]	Estimated		Estimated	Actual		Estimated
	EXPENDITURES									
55720	SANITATION EDUC/INFORM									
149	LABORERS	\$	32,154	\$	32,670	\$	32,670	\$ 31,665	\$	33,449
169	PART-TIME PERSONNEL		16,173		11,115		11,115	8,838		13,110
186	LONGEVITY PAY		500		525		525	525		550
189	OTHER SALARIES & WAGES		22,647		37,540		37,540	37,540		38,437
201	SOCIAL SECURITY		4,371		5,080		5,080	4,750		5,310
204	STATE RETIREMENT		6,442		9,140		9,140	9,002		9,360
205	EMPLOYEE AND DEPENDENT INS		8,807		11,050		12,825	12,820		14,970
212	EMPLOYER MEDICARE		1,022		1,190		1,190	1,111		1,250
355	TRAVEL		-		-		-	-		1,200
425	GASOLINE		-		-		-	-		4,000
429	INSTRUCTIONAL SUPP & MAT		8,888		2,300		2,300	2,238		2,300
499	OTHER SUPPLIES AND MATERIAL		8,474		11,800		11,800	10,820		9,000
SANITATI	ON EDUC/INFORMATION	\$	109,477	\$	122,410	\$	124,185	\$ 119,309	\$	132,936
55732	CONVENIENCE CENTERS									
105	SUPERVISOR/DIRECTOR	\$	53,438	\$	56,200	\$	56,200	\$ 56,200	\$	57,541
141	FOREMAN		33,016		33,510		33,510	33,510		35,557
147	TRUCK DRIVERS		338,812		407,833		407,833	404,675		420,415
149	LABORERS		290,955		376,440		376,440	319,027		401,537
162	CLERICAL PERSONNEL		29,261		30,810		30,810	30,810		31,551
167	MAINTENANCE PERSONNEL		30,351		30,810		30,810	28,644		28,349
169	PART-TIME PERSONNEL		1,455		6,000		6,000	2,757		6,000
186	LONGEVITY PAY		2,675		3,025		3,025	3,025		3,250
187	OVERTIME PAY		22,248		28,400		28,400	20,498		25,000
201	SOCIAL SECURITY		46,842		60,330		60,330	52,362		62,580
204	STATE RETIREMENT		61,817		82,640		82,640	77,536		84,330
205	EMPLOYEE AND DEPENDENT IN:		111,035		133,190		133,190	127,460		132,810
212	EMPLOYER MEDICARE		11,302		14,110		14,110	12,614		14,640
307	COMMUNICATION		14,291		17,000		16,792	11,367		15,000
312	CONTRACTS W/PRIVATE AGENCI		-		2,000		2,000	-		2,000
322	EVALUATION AND TESTING		844		1,250		1,250	977		1,250
335	MAINT. & REPAIR SERV BLDGS.		-		-		-	-		5,000
336	MAINT & REPAIR SERVICE - EQU		7,579		9,000		9,000	7,536		9,000
338	MAINT & REPAIR SERVICE - VEHI		89,362		95,000		95,000	92,448		105,000
348	POSTAL CHARGES		15		100		100	3		100
351	RENTALS		13,340		14,500		14,500	13,300		15,225
353	TOW-IN SERVICES		488		1,500		1,500	-		1,500
355	TRAVEL		1,919		1,600		1,808	1,803		2,000
399	OTHER CONTRACTED SERVICES		8,463		15,000		15,000	13,393		15,000

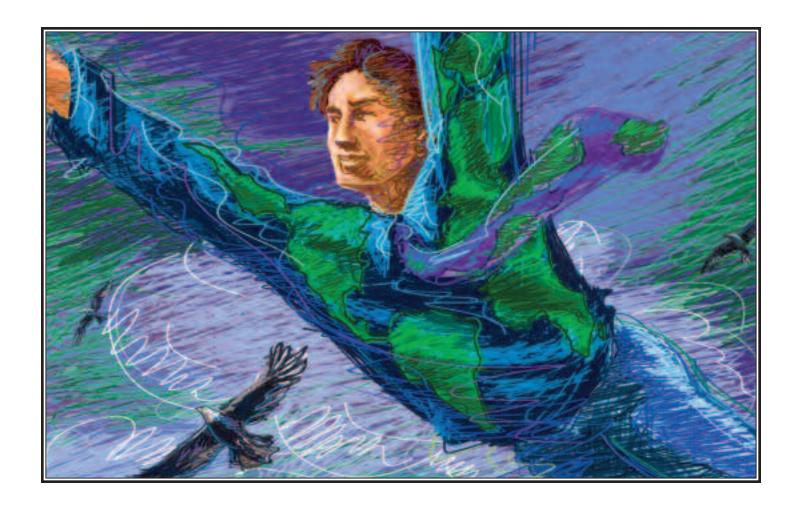
		2005-	2006	2006-2007 BUDGET				2	006-2007	007-2008	
		Audi			2000 2007		JOET		Jnaudited	_	007 2000
		Acti		Ī	Estimated	F	Estimated		Actual	1	Estimated
	EXPENDITURES	1100		-					1100001		
55732	CONVENIENCE CENTERS (co	ont.)									
402	ASPHALT	\s	_	\$	_	\$	_	\$	_	\$	100,000
409	CRUSHED STONE		4,030	,	8,000		8,000	,	2,871		8,000
411	DATA PROCESSING SUPPLIES		319		600		600		600		600
412	DIESEL FUEL	1	36,252		145,000		149,600		148,174		145,000
418	EQUIPMENT & MACHINERY PART		45,826		55,000		55,000		53,499		55,000
425	GASOLINE		9,091		10,000		10,000		9,573		10,000
435	OFFICE SUPPLIES		548		850		850		790		850
450	TIRES AND TUBES		32,181		45,000		45,000		43,003		42,500
451	UNIFORMS		5,034		6,000		6,000		5,437		6,000
452	UTILITIES		10,481		15,500		15,500		12,312		13,500
467	FENCING		1,455		10,000		10,000		10,000		30,000
499	OTHER SUPPLIES AND MATERIAL		20,006		25,000		25,000		24,287		18,000
706	BUILDING CONSTRUCTION		232		_		_		_		_
707	BUILDING IMPROVEMENTS		200		_		_		_		_
708	COMMUNICATION EQUIPMENT		880		1,500		1,500		1,270		_
709	DATA PROCESSING EQUIPMENT		_		1,000		1,000		778		4,000
717	MAINTENANCE EQUIPMENT		3,177		-		-		_		-
718	MOTOR VEHICLES	1	95,976		286,000		286,000		285,351		_
724	SITE DEVELOPMENT		-		30,000		30,000		19,969		50,000
733	SOLID WASTE EQUIPMENT		45,000		95,000		95,000		94,531		45,000
TOTAL CO	ONVENIENCE CENTERS	\$ 1,6	80,197	\$	2,154,698	\$	2,159,298	\$	2,022,389	\$	2,003,085
55739	OTHER WASTE COLLECTIO	N									
302	ADVERTISING	\$	2,500	\$	2,500	\$	2,500	\$	1,932	\$	2,500
312	CONTRACTS W/PRIVATE AGENCI	2	63,900		250,000		285,000		276,370		265,000
499	OTHER SUPPLIES AND MATERIAL		4,406		5,000		5,000		4,091		5,000
733	SOLID WASTE EQUIPMENT		42,842		55,000		55,000		53,406		55,000
TOTAL O	THER WASTE COLLECTION	\$ 3	13,648	\$	312,500	\$	347,500	\$	335,798	\$	327,500
55754	LANDFILL OPER. & MAINTE	ENANCI	E								
105	SUPERVISOR/DIRECTOR	\$	32,697	\$	47,090	\$	47,090	\$	47,045	\$	48,215
142	MECHANICS		28,264		28,690		28,690		28,690		34,101
149	LABORERS		66,212		68,480		68,480		68,480		71,253
162	CLERICAL PERSONNEL		30,351		31,890		31,890		31,622		32,656
169	PART-TIME PERSONNEL		9,674		25,000		30,800		27,878		25,000
186	LONGEVITY PAY		850		500		950		950		1,050
187	OVERTIME PAY		7,649		15,000		16,500		16,499		15,624
201	SOCIAL SECURITY		10,511		13,440		13,930		13,276		14,130
204	STATE RETIREMENT		19,273		24,750		25,010		24,699		26,200

		2005-2006	2006-2007	BUDGET	2006-2007	2007-2008	
		Audited			Unaudited		
		Actual	Estimated	Estimated	Actual	Estimated	
	EXPENDITURES						
55754	LANDFILL OPER. & MAINTE	•	:.)				
205	EMPLOYEE AND DEPENDENT IN	\$ 27,851	\$ 29,260	\$ 29,260	\$ 29,255	\$ 35,640	
212	EMPLOYER MEDICARE	2,458	3,150	3,270	3,105	3,310	
302	ADVERTISING	2,654	1,000	1,000	720	2,000	
307	COMMUNICATION	4,599	6,680	6,680	6,474	6,000	
312	CONTRACTS W/PRIVATE AGENCI	254,234	250,000	285,000	281,678	325,000	
321	ENGINEERING SERVICES	680	6,000	6,000	175	6,000	
336	MAINT. & REPAIR SERV EQUIP.	2,463	10,000	36,500	32,312	17,000	
338	MAINT & REPAIR SERVICE - VEH	983	3,000	3,000	1,892	3,000	
348	POSTAL CHARGES	9	200	200	3	216	
351	RENTALS	550	2,000	2,000	-	2,000	
355	TRAVEL	2,842	4,000	8,000	6,513	5,000	
359	DISPOSAL FEES	92,926	149,306	149,306	145,606	149,306	
399	OTHER CONTRACTED SERVICES	1,686	3,500	3,500	1,867	3,500	
409	CRUSHED STONE	35,821	28,000	33,000	32,855	30,000	
410	CUSTODIAL SUPPLIES	24	-	-	-	-	
411	DATA PROCESSING SUPPLIES	323	900	900	679	2,000	
412	DIESEL FUEL	8,204	18,000	26,200	19,357	30,000	
415	ELECTRICITY	2,860	4,000	4,000	2,796	4,000	
417	EQUIPMENT PARTS - LIGHT	1,300	3,000	3,100	2,758	3,000	
418	EQUIPMENT & MACHINERY PART	6,284	20,000	78,000	63,165	40,000	
420	FERTILIZER, LIME, CHEMICALS &	4,450	7,500	7,500	7,271	7,500	
424	GARAGE SUPPLIES	2,514	4,000	4,000	3,517	4,000	
425	GASOLINE	6,317	8,000	11,000	10,558	8,000	
427	ICE	-	-	-	-	-	
433	LUBRICANTS	-	750	750	747	3,000	
438	PIPE	1,375	1,500	1,500	-	1,500	
442	PROPANE GAS	1,875	3,000	3,000	2,051	3,000	
446	SMALL TOOLS	1,927	2,000	7,000	6,702	2,000	
450	TIRES AND TUBES	1,061	2,500	5,000	3,206	2,500	
451	UNIFORMS	3,800	4,000	4,000	3,157	4,000	
453	VEHICLE PARTS	879	3,000	3,000	95	3,000	
459	DRAINAGE MATERIALS	1,632	5,000	5,000	3,913	5,000	
467	FENCING	1,808	2,000	4,000	3,308	4,000	
499	OTHER SUPPLIES AND MATERIALS	13,728	15,000	15,000	8,728	15,000	
709	DATA PROCESSING EQUIPMENT	-	1,000	2,000	1,370	-	
718	MOTOR VEHICLES	19,568	30,000	21,800	21,733	-	
TOTAL LA	ANDFILL OPER. & MAINTENANCE	\$ 715,166	\$ 886,086	\$ 1,036,806	\$ 966,703	\$ 997,701	

		2	2005-2006		2006-2007	BU	DGET	2	2006-2007		2007-2008
			Audited					1	Unaudited		
			Actual]	Estimated]	Estimated		Actual]	Estimated
	EXPENDITURES										
55770	POSTCLOSURE CARE COST	S									
312	CONTRACTS W/PRIVATE AGENCIES	\$	86,077	\$	80,000	\$	110,000	\$	107,431	\$	110,000
321	ENGINEERING SERVICES		2,550		6,000		6,000		-		6,000
359	DISPOSAL FEES		-		4,000		4,000		-		4,000
366	CONTRACTS FOR POSTCLOSURE CAR		15,998		30,000		42,900		14,764		30,000
409	CRUSHED STONE		2,751		5,000		5,000		5,109		5,000
420	FERTILIZER, LIME, CHEMICALS &		739		2,500		2,500		2,500		2,500
463	TESTING		9,500		15,000		15,000		14,310		15,000
TOTAL PO	STCLOSURE CARE COSTS	\$	117,616	\$	142,500	\$	185,400	\$	144,114	\$	172,500
58600	EMPLOYEE BENEFITS										
210	UNEMPLOYMENT COMPENSATION	\$	162	\$	5,000	\$	5,000	\$	-	\$	5,000
513	WORKER'S COMPENSATION INSURAN		56,800		45,600		59,100		59,100		47,240
TOTAL EM	MPLOYEE BENEFITS	\$	56,962	\$	50,600	\$	64,100	\$	59,100	\$	52,240
58900	MISCELLANEOUS										
502	BUILDING AND CONTENTS INSURAN	\$	1,043	\$	1,155	\$	1,155	\$	1,072	\$	3,000
505	JUDGMENTS		90,000		10,000		10,000		10,000		11,000
506	LIABILITY INSURANCE		21,794		28,750		28,750		22,831		29,825
510	TRUSTEE'S COMMISSION		46,637		45,700		45,700		30,409		25,700
TOTAL M	IISCELLANEOUS	\$	159,474	\$	85,605	\$	85,605	\$	64,312	\$	69,525
99100	OTHER USES										
590	TRANSFERS TO OTHER FUNDS	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL E	MPLOYEE BENEFITS	\$	-		-		-	\$	-		-
EXPEND	ITURES; SOLID WASTE/SANITATION	\$	3,152,540	\$	3,754,399	\$	4,002,894	\$	3,711,724	\$	3,755,487

INDUSTRIAL/ECONOMIC DEVELOPMENT FUND

The Industrial/ Economic Development Fund is used to account for the operations of the Smyrna Airport properties. Interest earned on long-term notes receivable is the major funding sources.



INDUSTRIAL/ECONOMIC DEVELOPMENT FUND 119

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2008

		2	005-2006		2006-2007	BU	JDGET	20	2006-2007		2007-2008	
			Audited					U	naudited			
			Actual	(Original		Amended		Actual	Е	stimated	
	REVENUE											
OTHER	LOCAL REVENUES											
44110	INTEREST EARNED	\$	118,387	\$	131,203	\$	131,203	\$	131,203	\$	128,499	
44170	MISCELLANEOUS REFUNDS		-		-		-		-		-	
44540	SALE OF PROPERTY		37,164				-				-	
TOTAL O	THER LOCAL REVENUES	\$	155,551	\$	131,203	\$	131,203	\$	131,203	\$	128,499	
OPERA	TING TRANSFERS											
49800	OPERATING TRANSFERS	\$	-	\$	402,300	\$	402,300	\$	402,207	\$	-	
TOTAL O	PERATING TRANSFERS	\$	-	\$	402,300	\$	402,300	\$	402,207	\$		
TOTAL IN	NDUST./ECON.DEV. REVENUES	\$	155,551	\$	533,503	\$	533,503	\$	533,410	\$	128,499	
		,										
	EXPENDITURES			_								
58120	INDUSTRIAL DEVELOPMENT											
310	CONTRACTS W/ OTHER PUBLIC AGEN	\$	105,280	\$	105,280	\$	105,280	\$	105,280	\$	105,280	
316	CONTRIBUTIONS		96,500		96,500		96,500		96,500		96,500	
510	TRUSTEE'S COMMISSION		1,185		1,110		1,313		1,312		1,285	
TOTAL IN	NDUSTRIAL DEVELOPMENT	\$	202,965	\$	202,890	\$	203,093	\$	203,092	\$	203,065	
58700	PAYMENTS TO CITIES											
309	CONTRACTS W/ GOVERN. AGENCIES	\$	17,030	\$	17,030	\$	17,030	\$	17,030	\$	17,030	
TOTAL PA	AYMENTS TO CITIES	\$	17,030	\$	17,030	\$	17,030	\$	17,030	\$	17,030	
TOTAL EX	XPENDITURES	\$	219,995	\$	219,920	\$	220,123	\$	220,122	\$	220,095	
		Adj. Beginning Fund Balance July 1,						\$	258,333	\$	252,471	
					A	\ddi	tional Note	\$	402,207			
					Pay ba	ick o	of Principal	\$	83,057	\$	85,761	
		Ending Fund Balance June 30,					30,	\$	252,471	\$	246,636	

DRUG CONTROL FUND

Effective July 1, 1997, the Tennessee General Assembly enacted Chapter 56, Public Acts of 1997, which reclassified the Drug Control Fund from an Expendable Trust Fund to a Special Revenue Fund. This legislation requires adoption of a budget for this fund. Revenues are primarily generated from fines and proceeds from confiscated property. Funds can only be expended for the following purposes: (1) local drug enforcement program; (2) local drug education program; (3) local drug treatment program; and (4) nonrecurring general law enforcement expenditures.



DRUG CONTROL FUND

FUND 122

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2008

		2005-2006			2006-2007	7 BU	DGET	2006-2007		20	07-2008
			Audited					_	Inaudited		
			Actual	(Original	Α	mended		Actual	Е	stimated
	REVENUES										
FINES,	FORFEITURES & PENALTIES										
40390	OTHER STATUTORY LOCAL TAXES	\$	22,266	\$	-	\$	13,000	\$	21,743	\$	-
42140	DRUG CONTROL FINES-CIRCUIT CT.		106,581		100,000		106,000		114,540		110,000
42340	DRUG CONTROL FINES-GEN. SESS. CT.		187,971		170,000		170,000		163,393		180,000
42910	PROCEEDS FROM CONFISCATED PROP		615,405		425,000		425,000		249,039		425,000
TOTAL FI	INES, FORFEITURES & PENALTIES	\$	932,223	\$	695,000	\$	714,000	\$	548,714	\$	715,000
OTHER	LOCAL REVENUES										
44110	INVESTMENT INCOME	\$	47,784	\$	32,000	\$	70,900	\$	70,757	\$	52,250
44170	MISCELLANEOUS REFUNDS		-		-		-		-		-
44520	INSURANCE RECOVERY		-		-		14,514		14,514		-
TOTAL O	THER LOCAL REVENUES	\$	47,784	\$	32,000	\$	85,414	\$	85,271	\$	52,250
OTHER	GOVERNMENTS										
47700	ASSET FORFEITURE FUNDS	\$	3,600	\$	-	\$	-			\$	-
TOTAL O	THER LOCAL REVENUES	\$	3,600	\$	-	\$	-	\$		\$	-
TOTAL D	RUG CONTROL REVENUES	\$	983,607	\$	727,000	\$	799,414	\$	633,985	\$	767,250

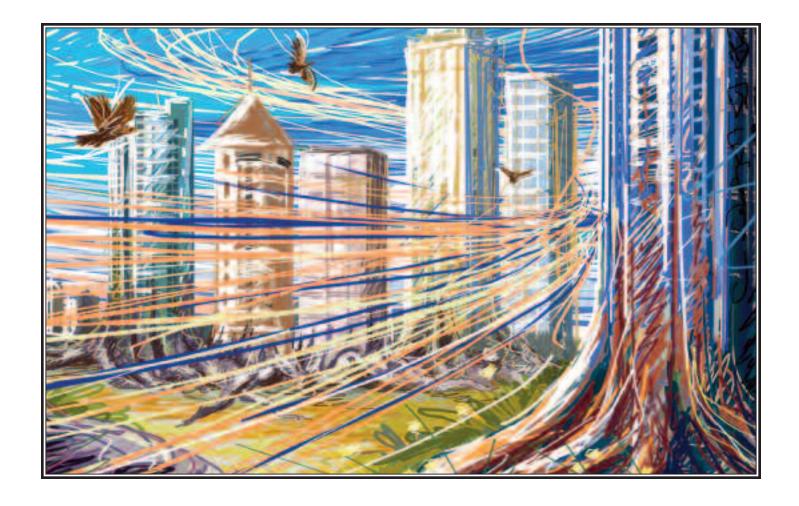
	EXPENDITURES									
54150	DRUG ENFORCEMENT									
186	LONGEVITY PAY	\$ 1,125	\$	1,225	\$	1,225	\$	975	\$	1,750
187	OVERTIME PAY	44,959		50,000		85,000		82,085		70,000
189	OTHER SALARIES & WAGES	203,136		223,270		280,795		272,855		309,877
196	IN-SERVICE TRAINING	20,109		35,000		41,000		10,220		40,000
201	SOCIAL SECURITY	14,996		17,020		23,130		21,371		23,670
204	STATE RETIREMENT	28,885		35,440		48,163		45,949		49,270
205	EMPLOYEE & DEPENDENT INSURANCE	37,988		41,890		55,420		49,086		54,020
212	EMPLOYER MEDICARE	3,507		3,990		5,420		4,998		5,540
319	CONFIDENTIAL DRUG ENFORCEMENT	105,000		220,000		220,000		166,500		225,000
320	DUES AND MEMBERSHIPS	-		-		-		-		-
338	MAINT. & REPAIR SERV VEHICLE	14,342		30,000		44,514		17,562		35,000
357	VETERINARY SERVICES	643		2,500		2,500		1,500		2,500
401	ANIMAL FOOD & SUPPLIES	219		2,500		2,500		750		2,000
431	LAW ENFORCEMENT SUPPLIES	2,105		3,500		3,500		709		3,500
451	UNIFORMS	-		3,500		6,500		1,568		5,000
499	OTHER SUPPLIES AND MATERIALS	5,627		20,000		20,000		15,699		20,000
510	TRUSTEE'S COMMISSION	9,466		8,000		8,000		6,251		8,000
716	LAW ENFORCEMENT EQUIPMENT	7,964		166,500		145,432		49,790		25,000
718	MOTOR VEHICLES	-		40,000		100,000		97,642		34,000
	RUG ENFORCEMENT	\$ 500,071	\$	904,335	\$	1,093,099	\$	845,509	\$	914,127
99110	OPERATING TRANSFER									
99100	TRANSFERS TO OTHER FUNDS	\$ -	\$	-	\$	-	\$	-	\$	-
TOTAL O	THER LOCAL REVENUES	\$ -	\$	-	\$	-	\$	-	\$	-
TOTAL EX	KPENDITURES	\$ 500,071	\$	904,335	\$	1,093,099	\$	845,509	\$	914,127
		Adi Begin	nino	Fund Bala	nce l	fuly 1	\$	1,379,955	2	1,168,432
		ruj. Degii	umg	i ana Dala	1100 3	ury 1,	Ψ	1,017,700	Ψ	1,100,732

Ending Fund Balance June 30,

1,168,432

DEVELOPMENT TAX FUND

The Development Tax Fund was created by the Board of Commissioners of Rutherford County to account for the Development Tax collections and related interest earnings on these collections. This fund was created to demonstrate to all concerned parties how these funds are to be allocated. The Board of Commissioners has decided that these funds will only be utilized for specific capital projects.



DEVELOPMENT TAX FUND FUND 125

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	2	2005-2006	2006-2007	BU	DGET	1	2006-2007		2007-2008
		Audited				Unaudited			
		Actual	Original		Amended		Actual		Estimated
REVENUES									
LOCAL TAXES									
40285 OTHER CO. LOCAL OPTION TAXES	\$	6,696,750	\$ 5,875,000	\$	6,135,000	\$	6,229,125	\$	6,000,000
TOTAL LOCAL TAXES	\$	6,696,750	\$ 5,875,000	\$	6,135,000	\$	6,229,125	\$	6,000,000
OTHER LOCAL REVENUES									
44110 INVESTMENT INCOME	\$	278,509	\$ 200,000	\$	307,200	\$	308,597	\$	212,500
TOTAL OTHER LOCAL REVENUES	\$	278,509	\$ 200,000	\$	307,200	\$	308,597	\$	212,500
OTHER SOURCES (NON-REVENUE)									
49800 OPERATING TRANSFERS	\$	12,329	\$ -	\$	481	\$	481	\$	-
TOTAL LOCAL TAXES	\$	12,329	\$	\$	481	\$	481	\$	
									·
REVENUES: DEVELOPMENT TAX FUND	\$	6,987,588	\$ 6,075,000	\$	6,442,681	\$	6,538,203	\$	6,212,500

	EXPENDITURES								
51000	OTHER GENERAL ADMINIST	ΓRA	TION						
510	TRUSTEES COMMISSION	\$	69,940	\$	60,750	\$	64,750	\$ 65,415	\$ 62,125
TOTAL	OTHER GENERAL ADMINISTRATION	\$	69,940	\$	60,750	\$	64,750	\$ 65,415	\$ 62,125
91110	GENERAL ADMINISTRATION	N PF	ROJECT						
706	BUILDING CONSTRUCTION	\$	-	\$	-	\$	-	\$ -	\$ -
718	MOTOR VEHICLES		14,883		-		-	-	-
TOTAL C	GENERAL ADMINISTRATION PROJEC	\$	14,883	\$	-	\$	-	\$ -	\$ -
91120	ADMINISTRATION OF JUSTI	CE	PROJECT	S					
304	ARCHITECTS	\$	-	\$	-	\$	-	\$ -	\$ -
TOTAL A	ADMINISTRATION OF JUSTICE PROJ	\$	-	\$	-	\$	-	\$ -	\$ -
91150	SOCIAL, CULTURAL & RECR	EA	TION						
309	CONTRACTS W/GOVERNMENT AGEN	\$	100,000	\$	-	\$	-	\$ -	\$ -
TOTAL S	SOCIAL, CULTURAL & RECREATION	\$	100,000	\$	-	\$	-	\$ -	\$ -
99100	OPERATING TRANSFERS								
590	TRANSFERS TO OTHER FUNDS	\$	6,756,784	\$	5,612,500	\$	6,398,454	\$ 6,383,525	\$ 5,940,200
TOTAL C	PERATING TRANSFERS	\$	6,756,784	\$	5,612,500	\$	6,398,454	\$ 6,383,525	\$ 5,940,200
91900	OTHER GENERAL GOVERNM	MEN	NT PROJE	CT	S				
715	LAND	\$	-	\$	-	\$	37,937	\$ 37,937	\$ -
TOTAL C	PERATING TRANSFERS	\$	-	\$	-	\$	37,937	\$ 37,937	\$ -
EXPEND	ITURES: DEVELOPMENT TAX FUND	\$	6,941,607	\$	5,673,250	\$	6,501,141	\$ 6,486,876	\$ 6,002,325
			Beginning U	Jnde	signated Fund	d Bal	ance July 1,	\$ 4,898,418	\$ 4,949,745
			Ending Under	signa	ated Fund Bal	ance	June 30,	\$ 4,949,745	\$ 5,159,920

DEVELOPMENT TAX FUND

FUND 125

OPERATING TRANSFERS

FOR THE FISCAL YEAR ENDED JUNE 30, 2008

					BUDGET
OPERATING TRANSFERS					
99100-590 Transfers to Other Funds					
Debt Service - 1/2 Development Tax Co	llect	ions		\$	3,000,000
General Fund:					
Election Commission					
Voting Machines			161,500		
Geographic Information Systems:					
Other Capital Outlay -			150,000		
Sheriff's Department					
Motor Vehicles & Camera	as		1,063,200		
Ambulance Service					
Motor Vehicles			235,000	_	
Total to General Fund			\$ 1,609,700	\$	1,609,700
General Capital Projects:					
Jail - Electronic Security	\$	287,000			
Firing Range - Sheriff		543,500			
Epps Mill Road Engineer & Design		500,000			
Total to General Capital Projects	\$	1,330,500		\$	1,330,500
TOTAL OPERATING TRANSFERS				\$	5,940,200

HIGHWAY FUND

The Highway Fund is used to account for transactions of the highway department and public works department. The major source of revenue is generated through the locally levied wheel tax and the state gasoline tax.



HIGHWAY FUND 131

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	2	005-2006		2006-2007	BU	JDGET	Ź	2006-2007	2007-2008	
		Audited						Unaudited		
		Actual		Original		Amended		Actual		Estimated
REVENUES										
COUNTY PROPERTY TAXES	\$	565,100	\$	448,063	\$	461,449	\$	460,521	\$	470,967
LOCAL TAXES		3,434,376		3,469,840		3,719,000		3,742,475		3,758,570
OTHER LOCAL REVENUES		415,732		212,500		388,915		390,626		281,750
STATE OF TENNESSEE REVENUES		3,330,249		3,656,500		4,108,645		4,097,724		3,702,500
FEDERAL GOVERNMENT		11,704		-		-		-		-
OTHER SOURCES (NON-REVENUE)		441,456		-		-		-		-
REVENUE: ROAD AND BRIDGE	\$	8,198,616	\$	7,786,903	\$	8,678,009	\$	8,691,346	\$	8,213,787
	_									
EXPENDITURES										
ADMINISTRATION	\$	559,098	\$	641,576	\$	653,569	\$	564,159	\$	681,863
HIGHWAY & BRIDGE MNT.		4,065,152		4,425,820		5,425,820		5,060,703		5,564,585
OPER. & MAINT. OF EQUIP.		889,734		1,063,850		1,063,850		708,906		1,193,600
QUARRY OPERATIONS		450,096		566,900		566,900		402,049		504,650
OTHER CHARGES		321,939		515,055		515,055		387,963		539,585
EMPLOYEE BENEFITS		162,960		171,200		184,600		181,077		177,600
CAPITAL OUTLAY		551,035		934,860		1,414,860		949,666		934,860
TRANSFERS OUT		-		-		-		-		-
EXPENDITURES: ROAD AND BRIDGE	\$	7,000,014	\$	8,319,261	\$	9,824,654	\$	8,254,523	\$	9,596,743
		Adj. Beg	ng Fund Balanc	ly 1,	\$	5,655,434	\$	6,092,257		
	Ending Fund Balance June 30,						\$	6,092,257	\$	4,709,301

FUND 131 HIGHWAY STATEMENT OF ESTIMATED REVENUES

		2	005-2006	2006-2007	7 BU	JDGET	2	2006-2007	2	2007-2008
			Audited				,	Unaudited		
			Actual	Original		Amended		Actual]	Estimated
	REVENUES									
COUNTY	PROPERTY TAXES									
40110	CURRENT PROPERTY TAX	\$	544,744	\$ 427,884	\$	440,000	\$	439,062	\$	453,695
40120	TRUSTEE'S COLL - PRIOR YEARS		9,670	10,180		10,500		10,511		8,800
40130	CLERK & MASTER COLLECTION		5,598	6,430		5,430		5,497		4,510
40140	INTEREST AND PENALTY		2,055	1,560		2,180		2,239		1,700
40150	PICK-UP TAXES		2,952	1,947		3,277		3,149		2,200
40161	PMNTS IN LIEU OF TAXES - TVA		82	62		62		62		62
TOTAL CO	OUNTY PROPERTY TAXES	\$	565,100	\$ 448,063	\$	461,449	\$	460,521	\$	470,967
LOCAL TA	AXES									
40210	LOCAL OPTION SALES TAX	\$	314,072	\$ 320,000	\$	350,000	\$	356,104	\$	352,500
40240	WHEEL TAX		2,583,512	2,580,000		2,717,000		2,685,121		2,745,000
40270	BUSINESS TAX		12,755	9,840		12,000		10,753		11,070
40280	MINERAL SEVERANCE TAX		524,037	560,000		640,000		690,497		650,000
TOTAL LO	OCAL TAXES	\$	3,434,376	\$ 3,469,840	\$	3,719,000	\$	3,742,475	\$	3,758,570
OTHER L	OCAL REVENUES									
44110	INVESTMENT INCOME	\$	222,148	\$ 187,500	\$	318,860	\$	323,488	\$	256,750
44130	SALE OF MATERIALS & SUPPLIES		72,898	25,000		70,000		67,084		25,000
44520	INSURANCE RECOVERY		-	-		55		55		-
44530	SALE OF EQUIPMENT		120,686	-		-		-		-
TOTAL O	THER LOCAL REVENUES	\$	415,732	\$ 212,500	\$	388,915	\$	390,626	\$	281,750
STATE OF	TENNESSEE REVENUES									
46410	BRIDGE PROGRAM	\$	-	\$ 51,000	\$	-	\$	-	\$	51,000
46420	STATE AID PROGRAM		30,283	280,000		756,895		756,895		280,000
46810	FLOOD CONTROL		10,144	9,000		10,250		10,249		10,000
46920	GASOLINE & MOTOR FUEL TAX		3,143,397	3,170,000		3,195,000		3,184,155		3,215,000
46930	GASOLINE INSPECTION FEES		146,425	146,500		146,500		146,425		146,500
TOTAL ST	TATE REVENUES	\$	3,330,249	\$ 3,656,500	\$	4,108,645	\$	4,097,724	\$	3,702,500
FEDERAL	GOVERNMENT									
47590	OTHER FEDERAL THRU THE STA	\$	11,704	\$ -	\$	-	\$	-	\$	-
TOTAL FI	EDERAL REVENUES	\$	11,704	\$ -	\$	-	\$	-	\$	-
OTHER S	OURCES (NON-REVENUE)									
49800	TRANSFERS IN	\$	441,456	\$ -	\$	-	\$	-	\$	-
TOTAL O	THER SOURCES (NON-REV)	\$	441,456	\$ -	\$	_	\$	-	\$	-
REVENUE	E: ROAD AND BRIDGE	\$	8,198,616	\$ 7,786,903	\$	8,678,009	\$	8,691,346	\$	8,213,787

FUND 131 HIGHWAY STATEMENT OF APPROPRIATIONS

61000 Al 101 CO 103 AS	xpenditures DMINISTRATION		naudited					1	Unaudited		
61000 Al 101 CO 103 AS		1	1						Ullaudited		
61000 Al 101 CO 103 AS			Actual		Original		Amended		Actual		Estimated
101 CO 103 AS	DMINICTDATION				Č						
101 CO 103 AS	ADVIDISTRATION I										
103 AS	OUNTY OFFICIAL/ADMIN.	\$	84,752	\$	86,976	\$	95,674	\$	95,674	\$	100,458
	SSISTANT(S)	Ψ	53,233	Ψ	54,305	Ψ	54,305	Ψ	54,300	Ψ	57,600
161 SE	ECRETARY(S)		69,717		71,105		71,105		70,604		75,440
	ONGEVITY		925		1,000		1,000		1,000		1,075
	VERTIME PAY		190		2,500		2,500		-		1,500
	OARD & COMMITTEE MEMBER		23,550		25,200		25,200		24,900		25,200
	OCIAL SECURITY		14,099		14,900		15,440		14,944		16,200
	TATE RETIREMENT		24,202		27,800		28,925		28,606		30,480
205 EM	MPLOYEE & DEPENDENT INSUI		24,124		24,210		24,210		23,734		27,120
212 EM	MPLOYER MEDICARE		3,297		3,480		3,610		3,495		3,790
307 CO	OMMUNICATION		5,327		7,000		7,000		4,696		7,000
320 DU	UES AND MEMBERSHIPS		6,631		7,000		7,000		6,881		7,000
328 JA	ANITORIAL SERVICES		6,675		9,000		9,000		6,846		9,000
332 LE	EGAL NOT, RECORDING, CT CO		1,689		2,500		2,500		1,111		2,500
337 MA	AINT. & REPAIR - OFFICE EQUI		468		1,000		1,000		720		1,000
348 PO	OSTAL CHARGES		766		800		800		632		800
349 PR	RINTING, STATIONERY & FORM		786		2,000		2,000		280		2,000
355 TR	RAVEL		267		1,000		1,000		240		1,000
413 DR	RUGS & MEDICAL SUPPLIES		771		1,500		1,500		413		1,500
415 EL	LECTRICITY		13,654		15,000		15,000		14,272		16,900
	ATRUAL GAS		20,144		25,000		25,000		14,218		25,000
435 OF	FFICE SUPPLIES		1,692		1,800		1,800		1,503		1,800
	ATER AND SEWER		3,510		4,500		4,500		3,939		4,500
	UILDING AND CONTENTS INSU		3,041		12,000		12,000		3,224		12,000
	IABILTITY INSURANCE		103,399		150,000		150,000		99,094		150,000
	RUSTEE'S COMMISSION		80,855		80,000		81,500		81,322		91,000
	THER CHARGES		5,629		6,000		6,000		5,697		6,000
	FFICE EQUIPMENT	_	5,707	-	4,000	_	4,000	_	1,815		4,000
TOTAL ADMI	INISTRATION	\$	559,098	\$	641,576	\$	653,569	\$	564,159	\$	681,863
62000 H	ا IIGHWAY & BRIDGE MA	INT									
	OREMEN	\$ \$	212,965	\$	226,745	\$	226,745	\$	193,230	\$	240,735
	QUIPMENT OPERATORS	Ψ	614,625	Ψ	733,695	φ	733,695	Ψ	652,877	φ	773,000
	RUCK DRIVERS		330,102		331,855		331,855		291,083		375,800
	ABORERS		26,627		46,100		46,100		27,666		47,300
	ONGEVITY		9,100		9,100		9,100		9,100		10,025
	VERTIME PAY		5,053		15,000		15,000		4,258		15,000
	OCIAL SECURITY		70,605		84,470		84,470		69,003		90,600
	TATE RETIREMENT		136,837		175,900		175,900		150,788		188,900
	MPLOYEE AND DEPENDENT IN		284,371		331,205		331,205		276,592		348,120
	MPLOYER MEDICARE		16,513		19,750		19,750		16,138		21,105
	NGINEERING SERVICES		6,780		20,000		20,000		8,885		20,000
	THER CONTRACTED SERVICES		60,688		100,000		100,000		95,512		100,000
	SPHALT		2,200,000		2,200,000		3,200,000		3,197,353		3,200,000
	ENERAL CONSTRUCTION MATE		4,761		10,000		10,000		4,628		10,000
	PE-METAL		34,506		50,000		50,000		24,014		50,000

FUND 131 HIGHWAY STATEMENT OF APPROPRIATIONS

		2005-2006			2006-2007	7 BU	JDGET		2006-2007	2007-2008	
		Uı	naudited						Unaudited		
			Actual		Original		Amended		Actual		Estimated
	EXPENDITURES				υ						
62000	HIGHWAY & BRIDGE MA	INT	(cont)								
443	ROAD SIGNS	\$	9,482	\$	20,000	\$	20,000	\$	19,690	\$	22,000
444	SALT	Ф	22,371	Ф	30,000	Ф	30,000	Ф	19,090	J	30,000
451	UNIFORMS		19,767		22,000		22,000		19,886		22,000
	GHWAY & BRIDGE MAINTENAN	\$	4,065,152	\$	4,425,820	\$	5,425,820	\$	5,060,703	\$	5,564,585
63100	OPERATION & MAINT. O			-	, -,		-, -,				- / /
141	FOREMEN	-	39,217	\$	40,005	\$	40,005	\$	40,000	\$	42,440
142	MECHANIC(S)	Ψ	146,513	4	155,245	Ψ	155,245	Ψ	130,274	ľ	195,555
149	LABORERS		50,031		51,035		51,035		51,030		55,295
186	LONGEVITY		1,950		2,075		2,075		2,075		1,675
187	OVERTIME PAY		3,534		5,000		5,000		1,677		5,000
201	SOCIAL SECURITY		14,333		15,700		15,700		13,399		18,500
204	STATE RETIREMENT		27,700		32,700		32,700		29,055		38,700
205	EMPLOYEE & DEPENDENT INSUI		50,741		53,420		53,420		45,578		67,100
212	EMPLOYER MEDICARE		3,352		3,670		3,670		3,134		4,335
336	MAINT. & REPAIR - EQUIP.		89,276		100,000		100,000		48,037		100,000
399	OTHER CONTRACTED SERVICES		26,600		35,000		35,000		23,208		35,000
412	DIESEL FUEL		164,752		200,000		200,000		131,705		250,000
418	EQUIPMENT AND MACHINERY PA		135,505		200,000		200,000		68,690		200,000
424	GARAGE SUPPLIES		8,289		10,000		10,000		3,426		10,000
425	GASOLINE		55,478		60,000		60,000		54,464		70,000
433	LUBRICANTS		10,766		20,000		20,000		16,930		20,000
450	TIRES AND TUBES		44,383		60,000		60,000		33,460		60,000
499 TOTAL OI	OTHER SUPPLIES AND MATERIAL	Φ	17,313	Φ.	20,000	•	20,000	Φ.	12,765	Ф.	20,000
IOIALOI	PER. & MAINT. OF EQUIP.	\$	889,734	\$	1,063,850	\$	1,063,850	\$	708,906	\$	1,193,600
63400	QUARRY OPERATIONS										
141	FOREMEN	\$	38,145	\$	37,335	\$	37,335	\$	37,264	\$	39,615
142	MECHANIC(S)	Ψ	26,131	4	26,725	Ψ	26,725	Ψ	26,662	ľ	28,380
143	EQUIPMENT OPERATORS		69,167		83,400		83,400		59,550		63,210
147	TRUCK DRIVERS		94,182		126,500		126,500		78,810		83,680
162	CLERICAL PERSONNEL		21,639		22,075		22,075		21,922		23,450
186	LONGEVITY		1,950		1,550		1,550		1,550		1,725
187	OVERTIME PAY		-		2,500		2,500				1,000
201	SOCIAL SECURITY		14,825		16,605		16,605		13,347		14,930
204	STATE RETIREMENT		29,909		32,740		32,740		29,145		31,130
205	EMPLOYEE & DEPENDENT INSUI		60,814		58,420		58,420		52,931		57,240
212	EMPLOYER MEDICARE		3,467		3,750		3,750		3,121		3,490
307	COMMUNICATION		641		800		800		567		800
323	EXPLOSIVE AND DRILLING SERV		-		50,000		50,000		-		50,000
415	ELECTRICITY		48,548		50,000		50,000		47,607		51,500
418	EQUIPMENT & MACHINERY PAR		38,644		50,000		50,000		28,197		50,000
419	EXPLOSIVES & DRILLING SUPPL		-		-		-		-		-
454	WATER AND SEWER		332		500		500		311		500
706	BUILDING CONSTRUCTION	•	1,700	Φ.	4,000	•	4,000	_	1,065	_	4,000
TOTAL Q	UARRY OPERATIONS	\$	450,096	\$	566,900	\$	566,900	\$	402,049	\$	504,650

FUND 131 HIGHWAY STATEMENT OF APPROPRIATIONS

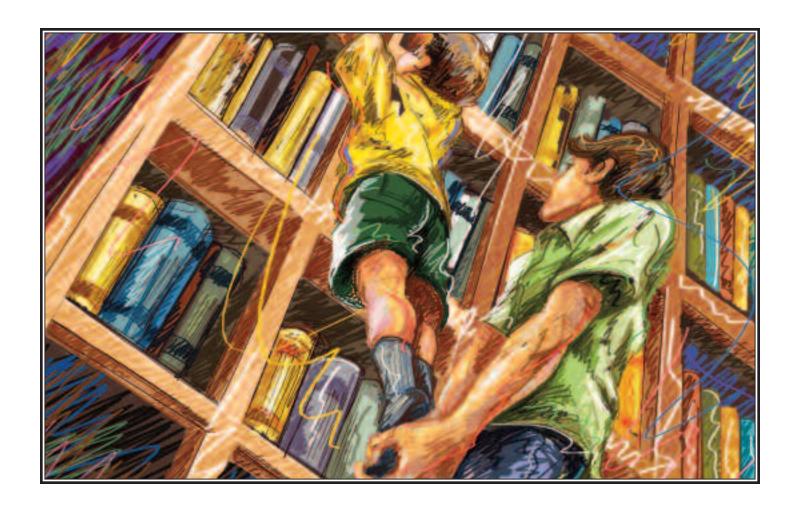
		2005-2006	2006-200	7 BUDGET	2006-2007	2007-2008	
		Unaudited			Unaudited		
		Actual	Original	Amended	Actual	Estimated	
	EXPENDITURES	1 lotaar	Originar	rimenaca	rictuur	Estimated	
(5000							
65000	OTHER CHARGES				40.500		
103	ASSISTANT (S)	\$ 46,163	\$ 48,795	\$ 48,795	\$ 48,790	\$ 51,825	
140	SALARY SUPPLEMENTS	10,000	10,000	10,000	10,000	10,000	
141	FOREMEN	31,891	35,995	35,995	35,990	38,240	
143	EQUIPMENT OPERATORS	27,027	27,695	27,695	26,132	29,405	
147	TRUCK DRIVERS	48,400	49,450	49,450	49,440	52,515	
161	SECRETARY (S)	29,337	31,015	31,015	31,010	32,935	
186	LONGEVITY PAY	150	175	175	175	575	
187	OVERTIME PAY	-	2,500	2,500	- 4.702	2,500	
196	IN-SERVICE TRAINING	2,858	5,000	5,000	4,783	10,000	
201	SOCIAL SECURITY	11,060	12,740	12,740	11,485	13,500	
204	STATE RETIREMENT	20,607	26,540	26,540	26,018	28,100	
205	EMPLOYEE & DEPENDENT INSUI	47,674	47,370	47,370	47,353	48,840	
212	EMPLOYER MEDICARE	2,587	2,980	2,980	2,686	3,150	
307	COMMUNICATION	1,397	2,000	2,000	1,708	2,000	
312	CONTRACTS W/PRIVATE AGENCI	-	-	-	-	-	
328	JANITORIAL SERVICES	-	-	-	257	-	
332	LEGAL NOTICES	68	500	500	257	500	
334	MAINTENANCE AGREEMENTS	70.5	15,000	15,000	-	15,000	
336	MAINT. & REPAIR SERV EQUIP.	725	15,000	15,000	890	15,000	
348	POSTAL CHARGES	140	800	800	- 41	-	
349	PRINTING, STATIONERY & FORM	149	500	500	41	500	
351	RENTALS	1 252	10,000	10,000	2 471	10,000	
355	TRAVEL	1,352	4,000	4,000	3,471	8,000	
399 409	OTHER CONTRACTED SERVICES CRUSHED STONE	1,100	10,000 2,000	10,000	-	10,000	
		202	· · · · · · · · · · · · · · · · · · ·	2,000	001	2,000	
411	DATA PROCESSING SUPPLIES DIESEL FUEL	292 10,925	1,000	1,000	981	1,000 15,000	
412 415	ELECTRICITY	10,923	15,000	15,000	7,621	13,000	
413	EQUIPMENT & MACHINERY PART	2,770	20,000	20,000	9,087	20,000	
425	GASOLINE GASOLINE	3,000	8,000	8,000		8,000	
423	GENERAL CONSTRUCTION MATE	3,546	8,000 8,000	8,000	3,270 2,246	8,000 8,000	
433		3,340	· ·		2,240		
433	LUBRICANTS NATURAL GAS	3/2	1,000	1,000		1,000	
434	OFFICE SUPPLIES	1,010	2,000	2,000	270	2,000	
440	PIPE - METAL	· ·	10,000	10,000		10,000	
450	TIRES AND TUBES	4,991 1,529	5,000	5,000	1,733 2,507	5,000	
454	WATER AND SEWER	1,329	3,000	3,000	2,307	3,000	
434 499	OTHER SUPPLIES AND MATERIAL	2,081	5,000	5,000	751	5,000	
502	BUILDING & CONTENTS INSURA	2,081	3,000	3,000	/31	3,000	
502 506	LIABILITY INSURANCE	-	15,000	15,000	_	15,000	
	TRUSTEE'S COMMISSION	-	15,000	13,000	_	13,000	
510		-	-	-	_	-	
599 700	OTHER CHARGES	0 001	80,000	90,000	50.250	90,000	
790 TOTAL O T	OTHER EQUIPMENT	8,881		80,000 \$ 515.055	59,259	80,000	
IUIAL UI	THER CHARGES	\$ 321,939	\$ 515,055	\$ 515,055	\$ 387,963	\$ 539,585	

FUND 131 HIGHWAY STATEMENT OF APPROPRIATIONS

		2005-2006			2006-2007	7 BU	UDGET	2006-2007			2007-2008
		J	Jnaudited						Unaudited		
			Actual		Original		Amended		Actual		Estimated
	EXPENDITURES										
66000	EMPLOYEE BENEFITS										
210	UNEMPLOYMENT COMPENSATION	\$	8,528	\$	8,000	\$	8,000	\$	4,492	\$	8,000
299	OTHER FRINGE BENEFITS		30,832		39,600		39,600		39,585		45,600
513	WORKER'S COMPENSATION INS		123,600		123,600		137,000		137,000		124,000
TOTAL EN	MPLOYEE BENEFITS	\$	162,960	\$	171,200	\$	184,600	\$	181,077	\$	177,600
68000	CAPITAL OUTLAY										
705	BRIDGE CONSTRUCTION	\$	105,487	\$	150,000	\$	150,000	\$	76,458	\$	150,000
707	BUILDING IMPROVEMENTS		4,875		5,000		5,000		528		5,000
714	HIGHWAY EQUIPMENT		416,555		500,000		500,000		112,820		500,000
723	RIGHT OF WAY		-		-		-		-		-
726	STATE AID PROJECTS		24,117		279,860		759,860		759,860		279,860
TOTAL CA	APITAL OUTLAY	\$	551,035	\$	934,860	\$	1,414,860	\$	949,666	\$	934,860
99100	TRANSFERS OUT										
590	TRANSFERS TO OTHER FUNDS	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL TE	RANSFERS OUT	\$	-	\$	-	\$	-	\$	-	\$	-
EXPENDI	EUDEC DOAD AND DDIDGE	•	7,000,014	•	0.210.261	Φ.	0.024.674	•	0.254.522	Φ.	0.506.542
EXPENDI	TURES: ROAD AND BRIDGE	\$	7,000,014	\$	8,319,261	\$	9,824,654	\$	8,254,523	\$	9,596,743

GENERAL PURPOSE SCHOOL FUND

The General Purpose School Fund is used to account for the general operations of the school department. Forty-four percent of the funding is projected to come from local effort through property taxes, sales taxes and other locally generated revenues. Fifty-six percent of funds necessary for operations is projected to come from the state and federal government and other outside sources.



GENERAL PURPOSE SCHOOL FUND

ESTIMATED REVENUES, EXPENDITURES, and AVAILABLE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2008

		2005-2006	2006-2007 BUDGET				2006-2007	2007-2008
		Audited					Unaudited	
_		Actual		Original		Amended	Actual	Estimated
REVENUES								
LOCAL TAXES	\$	82,345,976	\$	87,225,502	\$	87,225,502	\$ 89,098,979	\$ 90,270,393
LICENSES AND PERMITS		15,369		15,000		15,000	15,671	16,000
CHARGES FOR CURRENT SERVICES		185,755		456,820		456,820	186,106	288,500
OTHER LOCAL REVENUES		1,855,257		1,390,000		1,517,621	2,200,675	1,660,956
STATE OF TENNESSEE REVENUES		101,319,196		109,246,160		111,831,642	112,189,936	126,785,651
FEDERAL GOVERNMENT		5,137,310		5,535,397		6,075,397	5,739,396	978,500
OTHER SOURCES (NON-REVENUE)		127,477		50,000		50,000	38,597	-
REVENUE: GENERAL PURPOSE SCHOOLS	\$	190,986,340	\$	203,918,879	\$	207,171,982	\$ 209,469,360	\$ 220,000,000
EXPENDITURES	1							
REGULAR EDUCATION PRG.	\$	96,483,554	\$	105,868,897	\$	107,453,667	\$ 106,698,068	\$ 117,153,976
ALTERNATIVE INSTRUCTION		1,331,194		1,452,108		1,421,001	1,373,243	1,449,436
SPECIAL EDUCATION PRG.		14,294,044		15,828,380		17,252,102	16,993,077	18,709,863
VOCATIONAL EDUCATION		6,788,214		7,624,877		7,641,179	7,580,657	8,084,704
ADULT EDUCATION PRG.		382,096		484,059		486,888	407,631	491,629
ATTENDANCE		472,778		496,634		466,513	451,338	523,693
HEALTH SERVICES		1,580,127		1,866,604		1,898,104	1,867,530	2,261,596
OTHER STUDENT SUPPORT		4,994,335		5,631,863		5,587,994	5,419,927	5,970,821
REGULAR INSTRUCTION PRG		6,371,306		7,044,040		7,218,693	7,049,001	7,482,637
ALTERNATIVE INSTRUCTION PRG		483,414		531,523		573,730	555,203	557,224
SPECIAL EDUCATION PRG		1,940,798		2,270,639		930,526	894,006	973,379
VOCATIONAL EDUCATION		120,974		112,761		118,762	118,723	118,429
ADULT PROGRAM		161,966		171,757		169,051	153,912	181,101
BOARD OF EDUCATION		3,476,118		3,708,378		3,940,878	3,840,865	4,083,156
OFFICE OF SUPERINTENDENT		497,390		558,932		544,396	523,238	562,112
OFFICE OF PRINCIPAL		9,931,642		11,471,499		11,527,630	11,322,369	13,028,517
FISCAL SERVICES		603,784		640,565		671,170	650,143	782,833
HUMAN RESOURCES/PERSONNEL		-		291,291		372,194	350,728	371,543
OPERATION OF PLANT		14,569,343		15,980,687		15,865,634	15,397,925	16,798,690
MAINTENANCE OF PLANT		4,129,511		4,667,109		4,742,493	4,633,668	5,641,336
TRANSPORTATION		8,431,349		9,192,541		9,207,041	9,128,274	10,002,066
CENTRAL AND OTHER		1,847,831		1,830,116		1,766,610	1,697,924	1,916,510
FOOD SERVICE		4,413,359		4,878,808		5,419,258	5,165,641	-
COMMUNITY SERVICES		494,170		551,241		686,880	666,282	46,023
EARLY CHILDHOOD EDUCATION		294,956		637,662		506,991	483,750	2,023,497
REGULAR CAPITAL OUTLAY		347,010		145,000		145,000	139,237	95,000
EDUCATION PRINCIPAL		-		-		-	-	561,429
EDUCATION INTEREST		-		-		-	-	128,800
OPERATING TRANSFERS		4,127,051		689,029		3,900,218	3,900,217	
EXPEND.: GENERAL PURPOSE SCHOOLS	\$	188,568,312	\$	204,627,000	\$	210,514,603	\$ 207,462,581	\$ 220,000,000
		Adj. Beg	inni	ng Fund Balan	ce J	uly 1,	\$ 12,393,859	\$ 14,400,638
		Endin	g Fı	and Balance Ju	ne 3	30,	\$ 14,400,638	\$ 14,400,638

GENERAL PURPOSE SCHOOLS FUND 141 STATEMENT OF ESTIMATED REVENUES

		2	2005-2006		2006-2007	BU	JDGET		2006-2007		2007-2008
			Audited						Unaudited		
			Actual		Original		Amended		Actual		Estimated
	REVENUES										
LOCAL	TAXES										
40110	CURRENT PROPERTY TAX	\$	43,670,320	\$	46,464,832	\$	46,464,832	\$	47,536,542	\$	45,335,129
40120	TRUSTEE'S COLLECT PRIOR YR.		775,051		822,500		822,500		842,643		954,500
40130	CLERK & MASTER COLLECTIONS		448,686		519,510		519,510		439,529		488,330
40140	INTEREST AND PENALTY		166,533		169,790		169,790		191,661		184,230
40150	PICK-UP TAXES		311,402		211,399		211,399		299,033		235,300
40161	PAY IN LIEU OF TAXES - TVA		7,787		8,005		8,005		8,005		7,384
40162	PMNTS IN LIEU OF TAXES - LOCAL		566,051		625,000		625,000		585,297		560,000
40210	LOCAL OPTION SALES TAX		32,451,672		34,414,054		34,414,054		35,001,427		38,300,000
40240	WHEEL TAX		2,899,522		2,895,792		2,895,792		3,005,526		3,073,300
40270	BUSINESS TAX		1,022,494		1,068,120		1,068,120		1,164,019		1,105,720
40350	INTERSTATE TELECOMMUNICAT		26,457		26,500		26,500		25,298		26,500
TOTAL LO	OCAL TAXES	\$	82,345,976	\$	87,225,502	\$	87,225,502	\$	89,098,979	\$	90,270,393
LICENS	SES AND PERMITS										
41110	MARRIAGE LICENSES	\$	15,369	\$	15,000	\$	15,000	\$	15,671	\$	16,000
TOTAL LI	CENSES AND PERMITS	\$	15,369	\$	15,000	\$	15,000	\$	15,671	\$	16,000
CHARG	SES FOR CURRENT SERVICE	ES									
43513	TUITION - SUMMER SCHOOL	\$	128,480	\$	155,000	\$	155,000	\$	141,050	\$	140,000
43517	TUITION - OTHER		44,850		46,000		46,000		45,056		46,000
43541	CONTRACT ADM SRVS/OTHER LEA'		12,425		-		-		-		12,500
43551	SCHOOL BASED HEALTH SERVICES		-		255,820		255,820		-		-
43990	OTHER CHARGES FOR SERVICES		-		-		-		-		90,000
TOTAL CI	HARGES FOR CURRENT SERVS.	\$	185,755	\$	456,820	\$	456,820	\$	186,106	\$	288,500
OTHER	LOCAL REVENUES										
44110	INVESTMENT INCOME	\$	1,110,742	\$	1,103,500	\$	1,103,500	\$	1,617,438	\$	1,283,750
44130	SALE OF MATERIALS AND SUPPLIE	Ψ	24,440	Ψ	15,000	Ψ	15,000	Ψ	18,500	ľ	15,000
44170	MISCELLANEOUS REFUNDS		429,737		225,000		225,000		268,782		313,706
44520	INSURANCE RECOVERY				10,000		26,884		23,388		10,000
44530	SALE OF EQUIPMENT		6,805		4,000		4,000		971		4,000
44540	SALE OF PROPERTY		- 0,005		2,500		2,500		78,690		2,500
44570	CONTRIBUTIONS & GIFTS		275,803		25,000		135,737		182,326		25,000
44990	OTHER LOCAL REVENUES		7,730		5,000		5,000		10,581		7,000
	THER LOCAL REVENUES	\$	1,855,257	\$	1,390,000	\$	1,517,621	\$	2,200,675	\$	1,660,956

GENERAL PURPOSE SCHOOLS FUND 141 STATEMENT OF ESTIMATED REVENUES

		2005-2006	2006-2007	BU	JDGET	2006-2007	2007-2008
		Audited				Unaudited	
		Actual	Original		Amended	Actual	Estimated
	REVENUES						
STATE	OF TENNESSEE REVENUES						
46511	BASIC EDUCATION PROGRAM	\$ 97,349,740	\$ 104,989,515	\$	106,390,492	\$ 106,667,100	\$ 121,937,176
46515	EARLY CHILDHOOD EDUCATION	306,105	624,640		484,050	482,870	1,290,800
46520	SCHOOL FOOD SERVICE	141,094	128,000		128,000	146,247	-
46550	DRIVER EDUCATION	128,615	125,000		125,000	129,366	128,000
46590	OTHER STATE EDUCATION FUNDS	351,760	173,893		962,542	1,035,477	195,714
46610	CAREER LADDER PROGRAM	1,355,034	1,479,140		1,479,140	1,291,386	1,299,026
46612	CAREER LADDER - EXTEND. CONT.	363,085	408,472		408,472	362,935	362,935
46850	MIXED DRINK TAX	181,000	175,000		175,000	225,378	232,000
46851	STATE REVENUE SHARING - T.V.A.	1,142,763	1,142,500		1,142,500	1,312,732	1,340,000
46990	OTHER STATE REVENUES				536,446	536,446	-
TOTAL ST	TATE OF TENNESSEE REVENUES	\$ 101,319,196	\$ 109,246,160	\$	111,831,642	\$ 112,189,936	\$ 126,785,651
FEDER	AL GOVERNMENT						
47111	USDA SCHOOL LUNCH PROGRAM	\$ 3,287,856	\$ 3,760,000	\$	3,985,000	\$ 3,824,600	\$ -
47113	BREAKFAST	733,069	739,000		994,000	924,176	-
47114	USDA- OTHER	93,839	60,000		120,000	105,084	-
47143	EDUC OF HANDICAPPED ACT - IDEA	310,167	285,167		285,167	283,078	285,167
47590	OTHER FEDERAL THROUGH STATE	278,672	266,230		266,230	200,273	253,333
47640	ROTC REIMBURSEMENT	433,707	425,000		425,000	402,185	440,000
TOTAL FI	EDERAL GOVERNMENT REVENUE	\$ 5,137,310	\$ 5,535,397	\$	6,075,397	\$ 5,739,396	\$ 978,500
OTHER	R SOURCES (NON-REVENUE)						
49800	TRANSFERS IN	\$ 127,477	\$ 50,000	\$	50,000	\$ 38,597	\$ -
TOTAL O	THER SOURCES (NON-REV)	\$ 127,477	\$ 50,000	\$	50,000	\$ 38,597	\$ -
REVENUI	ES: GENERAL PURPOSE SCHOOLS	\$ 190,986,340	\$ 203,918,879	\$	207,171,982	\$ 209,469,360	\$ 220,000,000

		2	2005-2006	2006-2007	BU	JDGET	2006-2007	2007-2008
			Audited				Unaudited	
			Actual	Original		Amended	Actual	Estimated
	EXPENDITURES							
71100	REG EDUCATION PRG - EI							
116	TEACHERS	\$	65,182,238	\$ 72,144,012	\$	72,621,337	\$ 72,372,466	\$ 78,761,690
117	CAREER LADDER PROGRAM		735,793	820,000		815,600	663,554	760,000
127	CAREER LADDER EXT. CONTRACT		190,400	210,000		198,500	198,435	210,000
163	EDUCATIONAL ASSISTANTS		2,415,669	2,862,897		2,862,897	2,610,901	3,010,193
189	OTHER SALARIES & WAGES		879,822	918,894		906,756	907,982	939,892
201	SOCIAL SECURITY		4,191,313	4,584,699		4,642,666	4,606,829	5,001,710
204	STATE RETIREMENT		4,006,658	4,875,371		4,912,912	4,874,244	5,367,701
206	LIFE INSURANCE		100,487	109,234		103,654	103,547	114,519
207	MEDICAL INSURANCE		10,524,569	11,248,762		11,548,762	11,523,901	12,710,905
210	UNEMPLOYMENT COMPENSATION		34,895	50,000		50,000	50,067	50,000
212	EMPLOYER MEDICARE		980,168	1,072,229		1,085,786	1,077,319	1,169,754
336	MAINT. & REPAIR SERV EQUIP.		2,131	4,500		4,500	188	4,500
369	CONTRACTS FOR SUBSTITUTE TEA		-	-		188,645	264,925	264,027
370	CONTRACTS FOR SUBSTITUTE TEA		1,175,982	1,316,002		1,165,909	1,171,408	1,338,218
399	OTHER CONTRACTED SERVICES		46,370	24,529		69,529	74,542	69,379
429	INSTRUCTIONAL SUPP & MAT		1,829,068	2,070,469		2,070,469	1,957,838	2,153,451
449	TEXTBOOKS		2,436,329	2,400,000		2,666,000	2,700,259	4,042,700
499	OTHER SUPPLIES AND MATERIALS		351,311	110,093		582,539	585,316	141,170
535	FEE WAIVERS		62,478	65,000		65,000	63,455	65,000
599	OTHER CHARGES		108,616	143,800		143,800	147,432	147,990
722	REGULAR INSTRUCTION EQUIPMEN		1,229,258	838,406		748,406	743,460	831,177
TOTAL RE	EGULAR EDUCATION PRG.	\$	96,483,554	\$ 105,868,897	\$	107,453,667	\$ 106,698,068	\$ 117,153,976
71150	ALTERNATIVE INSTRUCT	ON						
116	TEACHERS	\$	902,709	\$ 983,379	\$	943,786	\$ 923,545	\$ 974,420
117	CAREER LADDER PROGRAM		10,999	12,000		12,000	9,592	12,000
123	GUIDANCE PERSONNEL		-	-		-	-	-
163	EDUCATIONAL ASSISTANTS		79,756	84,424		84,424	84,066	87,832
201	SOCIAL SECURITY		59,717	66,947		62,992	60,806	66,604
204	STATE RETIREMENT		60,224	71,916		70,288	68,156	72,596
206	LIFE INSURANCE		1,528	1,596		1,446	1,437	1,539
207	MEDICAL INSURANCE		154,015	164,156		169,656	166,366	164,000
210	UNEMPLOYMENT COMPENSATION		2,047	11,000		11,000	-	11,000
212	EMPLOYER MEDICARE		13,966	15,657		14,732	14,220	15,577
369	CONTRACTS FOR SUBSTITUTE TEA		-	-		5,067	3,224	1,998
370	CONTRACTS FOR SUBSTITUTE TEA		10,718	11,233		15,810	14,733	10,070
399	OTHER CONTRACTED SERVICES		14,977	5,600		5,600	4,719	5,600
429	INSTRUCTIONAL SUPP & MAT		20,286	22,200		22,200	22,378	24,200
499	OTHER SUPPLIES AND MATERI		-	-		-	-	-
790	OTHER EQUIPMENT		253	2,000		2,000		2,000
TOTAL AL	TERNATIVE INSTRUCTION	\$	1,331,194	\$ 1,452,108	\$	1,421,001	\$ 1,373,243	\$ 1,449,436

		2	005-2006	2006-2007	BU	DGET	2006-2007	2007-2008
			Audited				Unaudited	
			Actual	Original		Amended	Actual	Estimated
	EXPENDITURES							
71200	SPECIAL EDUCATION PRO	GR	AM					
116	TEACHERS	\$	7,873,858	\$ 8,643,345	\$	8,747,628	\$ 8,746,453	\$ 9,445,094
117	CAREER LADDER PROGRAM		107,388	115,000		115,000	113,038	120,000
127	CAREER LADDER EXT. CONTRACT		8,000	2,000		10,800	10,800	2,000
163	EDUCATIONAL ASSISTANTS		1,672,395	1,905,575		1,877,562	1,878,794	2,114,815
171	SPEECH PATHOLOGIST		-	-		1,025,609	998,899	1,099,994
189	OTHER SALARIES & WAGES		63,452	85,110		85,110	46,324	86,553
201	SOCIAL SECURITY		582,469	666,563		717,925	704,941	797,846
204	STATE RETIREMENT		643,701	791,157		864,343	850,200	944,565
206	LIFE INSURANCE		17,492	18,693		19,138	19,130	20,844
207	MEDICAL INSURANCE		1,646,335	1,757,053		1,939,553	1,934,878	2,090,854
210	UNEMPLOYMENT COMPENSATION		13,018	37,000		37,000	23,047	37,000
212	EMPLOYER MEDICARE		136,163	155,890		167,995	164,865	186,591
336	MAINT. & REPAIR SERV EQUIP.		13,359	20,000		20,000	3,744	20,000
369	CONTRACTS FOR SUBSTITUTE TEA		-	-		19,649	25,763	37,747
370	CONTRACTS FOR SUBSTITUTE TEA		186,693	212,301		186,097	191,144	190,329
399	OTHER CONTRACTED SERVICES		1,056,119	1,012,448		992,448	877,276	1,113,693
429	INSTRUCTIONAL SUPP & MAT		135,118	168,500		168,500	160,042	176,630
449	TEXTBOOKS		39,170	70,000		80,000	73,009	76,750
499	OTHER SUPPLIES AND MATERIALS		34,500	49,088		49,088	42,817	51,543
599	OTHER CHARGES		16,788	13,650		23,650	23,094	15,015
725	SPECIAL EDUCATION EQUIPMENT		48,027	105,007		105,007	104,820	82,000
TOTAL SP	PECIAL EDUCATION PRG.	\$	14,294,044	\$ 15,828,380	\$	17,252,102	\$ 16,993,077	\$ 18,709,863
71300	VOCATIONAL ED. PROGRA	١M						
116	TEACHERS	\$	4,782,366	\$ 5,166,728	\$	5,257,458	\$ 5,240,191	\$ 5,742,501
117	CAREER LADDER PROGRAM		52,440	52,000		52,000	50,620	55,000
127	CAREER LADDER EXT. CONTRACT		7,000	5,000		14,200	14,200	5,000
162	CLERICAL PERSONNEL		36,062	38,394		38,394	37,237	42,674
189	OTHER SALARIES & WAGES		-	27,868		27,868	4,015	12,000
201	SOCIAL SECURITY		292,669	327,980		326,675	320,546	363,146
204	STATE RETIREMENT		273,825	328,769		337,895	330,331	367,394
206	LIFE INSURANCE		6,644	6,965		6,815	6,781	7,413
207	MEDICAL INSURANCE		700,221	732,509		740,009	735,688	817,970
210	UNEMPLOYMENT COMPENSATION		-	17,000		17,000	6,834	17,000
212	EMPLOYER MEDICARE		68,449	76,705		76,404	74,968	84,930
336	MAINT. & REPAIR SERV EQUIP.		20,772	20,000		22,415	22,415	44,550
355	TRAVEL		-	-		-	-	5,000
369	CONTRACTS FOR SUBSTITUTE TEA		-	-		19,097	24,384	13,022
370	CONTRACTS FOR SUBSTITUTE TEA		111,821	71,430		101,542	109,059	65,659
399	OTHER CONTRACTED SERVICES		60,697	56,825		76,130	76,130	62,172
429	INSTRUCTIONAL SUPP & MAT		163,853	220,400		175,862	175,732	201,119

		2	005-2006	2006-2007	BU	JDGET	2006-2007		2007-2008	
			Audited					Unaudited		
			Actual	Original		Amended		Actual		Estimated
	EXPENDITURES									
71300	VOCATIONAL ED. PROGRA	AM ((cont.)							
449	TEXTBOOKS	\$	70,469	\$ 191,000	\$	38,400	\$	38,400	\$	66,000
499	OTHER SUPPLIES AND MATERIALS		51,160	30,000		53,941		53,940		-
599	OTHER CHARGES		245	3,500		2,000		2,113		-
730	VOCATIONAL INSTR. EQUIPMENT		89,522	251,804		257,074		257,074		112,154
TOTAL VO	OCATIONAL EDUCATION	\$	6,788,214	\$ 7,624,877	\$	7,641,179	\$	7,580,657	\$	8,084,704
71600	ADULT EDUCATION PROG	RAN	M							
116	TEACHERS	\$	238,694	\$ 313,737	\$	314,510	\$	255,939	\$	319,789
189	OTHER SALARIES & WAGES		20,352	35,093		35,093		28,269		37,842
201	SOCIAL SECURITY		15,834	21,628		21,576		17,424		22,173
204	STATE RETIREMENT		8,544	16,333		18,480		11,444		13,859
206	LIFE INSURANCE		170	228		178		173		228
207	MEDICAL INSURANCE		15,979	18,981		18,981		18,981		19,551
212	EMPLOYER MEDICARE		3,703	5,059		5,070		4,075		5,187
399	OTHER COUNTY		1,905	1,000		3,500		3,116		1,000
429	INSTRUCTIONAL SUPP & MAT		22,633	50,000		43,000		42,185		50,000
499	OTHER SUPPLIES AND MATERIALS		2,331	2,000		7,000		6,753		2,000
599	OTHER CHARGES		99	-		-		-		-
790	OTHER EQUIPMENT		51,852	20,000		19,500		19,272		20,000
TOTALAD	OULT EDUCATION PRG.	\$	382,096	\$ 484,059	\$	486,888	\$	407,631	\$	491,629
72110	ATTENDANCE									
105	SUPERVISOR/DIRECTOR	\$	67,262	\$ 70,109	\$	70,367	\$	70,366	\$	73,098
117	CAREER LADDER PROGRAM		5,000	5,000		5,400		5,400		6,000
127	CAREER LADDER EXT. CONTRACT		2,000	2,000		2,000		2,000		2,000
130	SOCIAL WORKERS		166,897	231,758		200,531		200,442		242,236
162	CLERICAL PERSONNEL		45,316	58,230		58,230		52,779		64,212
201	SOCIAL SECURITY		17,322	22,760		20,465		19,881		23,532
204	STATE RETIREMENT		17,820	26,451		24,677		23,876		27,872
206	LIFE INSURANCE		244	333		343		328		399
207	MEDICAL INSURANCE		36,804	46,984		51,984		51,709		53,367
212	EMPLOYER MEDICARE		4,051	5,324		4,831		4,649		5,503
355	TRAVEL		6,617	8,910		8,910		5,887		6,199
399	OTHER CONTRACTED SERVICES		94,023	200		3,700		3,726		700
499	OTHER SUPPLIES AND MATERIALS		6,974	9,500		9,500		6,858		9,500
599	OTHER CHARGES		447	6,000		2,470		334		6,000
704	ATTENDANCE & HEALTH EQUIPME		2,003	3,075		3,105		3,102		3,075
TOTAL AT	TENDANCE	\$	472,778	\$ 496,634	\$	466,513	\$	451,338	\$	523,693

		2	2005-2006	2006-2007	BU	JDGET	2006-2007	2007-2008
			Audited				Unaudited	
			Actual	Original		Amended	Actual	Estimated
	EXPENDITURES							
72120	HEALTH SERVICES							
131	MEDICAL PERSONNEL	\$	971,711	\$ 1,126,095	\$	1,150,295	\$ 1,137,835	\$ 1,378,790
189	OTHER SALARIES & WAGES		184,182	234,812		210,612	201,414	251,106
201	SOCIAL SECURITY		69,210	84,376		82,376	80,110	101,054
204	STATE RETIREMENT		132,822	175,694		175,694	169,903	210,420
206	LIFE INSURANCE		1,493	1,692		1,642	1,636	1,959
207	MEDICAL INSURANCE		150,639	145,705		179,705	178,237	213,473
212	EMPLOYER MEDICARE		16,186	19,733		19,283	18,736	23,633
355	TRAVEL		17,905	12,706		22,206	22,983	17,600
399	OTHER CONTRACTED SERVICES		300	6,502		2	-	7,501
413	DRUGS AND MEDICAL SUPPLIES		2,246	13,500		17,500	18,492	22,000
499	OTHER SUPPLIES AND MATERIALS		23,223	30,873		22,873	22,505	12,760
599	OTHER CHARGES		2,593	3,750		5,250	5,237	6,500
735	HEALTH EQUIPMENT		6,763	11,166		10,666	10,443	14,800
790	OTHER EQUIPMENT		854	-		-	-	-
TOTAL HE	EALTH SERVICES	\$	1,580,127	\$ 1,866,604	\$	1,898,104	\$ 1,867,530	\$ 2,261,596
72130	OTHER STUDENT SUPPOR	T						
117	CAREER LADDER PROGRAM	\$	41,143	\$ 45,000	\$	45,000	\$ 36,513	\$ 43,000
123	GUIDANCE PERSONNEL		3,005,678	3,512,536		3,435,855	3,366,282	3,728,259
124	PSYCHOLOGICAL PERSONNEL		-	-		-	-	-
127	CAREER LADDER EXT. CONTRACT		5,000	5,000		5,000	4,000	5,000
130	SOCIAL WORKERS		80,307	85,898		91,047	81,899	42,633
162	CLERICAL PERSONNEL		146,030	151,954		156,954	146,169	154,524
164	ATTENDANTS		212,013	246,310		246,310	235,417	275,765
189	OTHER SALARIES & WAGES		19,984	26,786		27,250	26,861	72,434
201	SOCIAL SECURITY		210,568	252,555		242,959	233,508	267,940
204	STATE RETIREMENT		214,088	276,707		272,297	259,808	297,201
206	LIFE INSURANCE		5,067	5,600		5,150	5,098	5,907
207	MEDICAL INSURANCE		493,021	567,215		549,556	542,921	608,116
210	UNEMPLOYMENT COMPENSATION		3,696	1,000		1,000	3,321	1,000
212	EMPLOYER MEDICARE		49,246	59,066		56,858	54,611	62,662
309	CONTRACTS W/GOVERNMENT AG		92,385	106,000		106,000	98,811	106,000
322	EVALUATION AND TESTING		155,384	162,798		162,798	158,027	170,951
355	TRAVEL		6,673	17,520		21,084	8,972	17,520
369	CONTRACTS FOR SUBSTITUTE TEA	СН				3,603	5,062	-
370	CONTRACTS FOR SUBSTITUTE TEA		30,200	21,418		17,715	14,804	23,009
399	OTHER CONTRACTED SERVICES		50,904	63,400		55,900	57,352	63,400
499	OTHER SUPPLIES AND MATERIALS		34,327	22,900		27,298	21,437	23,500
524	IN SERVICE/STAFF DEVELOPM		16,514	200		13,991	13,981	-
790	OTHER EQUIPMENT		122,106	2,000		44,369	45,078	2,000
TOTAL OT	THER STUDENT SUPPORT	\$	4,994,335	\$ 5,631,863	\$	5,587,994	\$ 5,419,927	\$ 5,970,821

		2005-2006		2006-2007	BU	JDGET	2	2006-2007	2	2007-2008
		Audited					J	Jnaudited		
		Actual		Original		Amended		Actual		Estimated
	EXPENDITURES									
72210	REG. INSTRUCTION PROG	RAM								
105	SUPERVISOR/DIRECTOR	\$ 542,564	\$	564,753	\$	567,583	\$	565,359	\$	588,820
117	CAREER LADDER PROGRAM	98,895		105,000		105,000		96,533		105,000
127	CAREER LADDER EXT. CONTRACT	22,300		20,000		20,000		20,000		20,000
129	LIBRARIANS	1,940,463		2,119,982		2,146,309		2,121,751		2,260,247
132	MATERIALS SUPERVISOR	26,449		33,936		33,936		33,936		35,633
138	INSTR. COMPUTER PERSONNEL	1,399,390		1,567,069		1,550,307		1,537,536		1,667,094
161	SECRETARY(S)	56,073		57,835		57,835		56,652		64,688
162	CLERICAL PERSONNEL	52,487		53,852		53,852		53,850		61,625
163	EDUCATIONAL ASSISTANTS	337,601		406,860		406,860		389,497		446,557
189	OTHER SALARIES & WAGES	298,238		331,592		332,931		309,920		336,228
196	IN-SERVICE TRAINING	7,000		15,500		15,500		-		15,500
201	SOCIAL SECURITY	286,809		327,135		320,587		310,785		347,286
204	STATE RETIREMENT	293,188		356,348		364,690		352,882		383,437
206	LIFE INSURANCE	6,167		6,926		6,526		6,474		6,975
207	MEDICAL INSURANCE	639,526		698,199		665,199		658,169		703,037
210	UNEMPLOYMENT COMPENSATION	3,627		1,000		1,000		3,621		1,000
212	EMPLOYER MEDICARE	67,076		76,509		75,008		72,685		81,222
336	MAINT. & REPAIR SERV EQUIP.	-		1,500		1,500		_		1,500
355	TRAVEL	36,923		25,300		37,300		36,022		43,800
369	CONTRACTS FOR SUBSTITUTE TEA	-		-		780		2,610		-
370	CONTRACTS FOR SUBSTITUTE TEA	26,646		33,699		23,100		20,380		36,203
399	OTHER CONTRACTED SERVICES	54,172		54,138		60,138		62,339		60,682
432	LIBRARY BOOKS	63,086		87,303		228,648		227,236		92,090
499	OTHER SUPPLIES AND MATERIALS	56,522		54,195		36,195		22,844		54,113
524	IN SERVICE/STAFF DEVELOPMENT	36,419		31,000		93,500		83,709		35,800
790	OTHER EQUIPMENT	19,685		14,409		14,409		4,212		34,100
TOTAL RE	EGULAR INSTRUCTION PRG	\$ 6,371,306	\$	7,044,040	\$	7,218,693	\$	7,049,001	\$	7,482,637
72215	ALTERNATIVE INSTRUCTI	ON PROGRA	M							
105	SUPERVISOR/DIRECTOR	\$ 136,042	\$	155,697	\$	156,292	\$	156,290	\$	162,102
117	CAREER LADDER PROGRAM	8,000		8,000		8,000		8,000		8,000
123	GUIDANCE PERSONNEL	87,864		93,688		101,203		99,894		103,683
127	CAREER LADDER EXTENDED CONT	-		1,000		4,000		4,000		1,000
129	LIBRARIANS	45,286		46,909		47,167		47,167		48,778
162	CLERICAL PERSONNEL	39,640		42,125		43,125		42,330		45,885
189	OTHER SALARIES & WAGES	48,218		49,471		48,471		42,562		48,146
201	SOCIAL SECURITY	22,014		24,607		24,912		24,188		25,891
204	STATE RETIREMENT	24,638		30,540		31,362		30,307		32,232
206	LIFE INSURANCE	453		513		413		409		513
207	MEDICAL INSURANCE	54,350		53,719		53,719		53,718		55,330
212	EMPLOYER MEDICARE	5,149	L	5,755		5,821		5,657		6,055

		20	05-2006		2006-2007	BU	DGET		2006-2007		2007-2008
		A	Audited					Unaudited			
			Actual		Original		Amended		Actual		Estimated
	EXPENDITURES										
72215	ALTERNATIVE INSTRUCT	ON I	PROGRA	М (с	cont.)						
369	CONTRACTS FOR SUBSTITUTE TEA	\$	-	\$	-	\$	540	\$	601	\$	-
370	CONTRACTS FOR SUBSTITUTE TEA		-		1,499		50		144		1,609
399	OTHER CONTRACTED SERVICES		-		-		6,500		6,399		-
432	LIBRARY BOOKS		1,621		2,000		10,655		10,654		2,000
499	OTHER SUPPLIES AND MATERI		8,451		12,000		21,000		14,452		12,000
524	IN SERVICE/STAFF DEVELOPMENT		-		-		2,500		1,260		-
790	OTHER EQUIPMENT		1,688		4,000		8,000		7,171		4,000
TOTAL RE	EGULAR INSTRUCTION PRG	\$	483,414	\$	531,523	\$	573,730	\$	555,203	\$	557,224
72220	SPECIAL EDUCATION PRO	Ī									
105	SUPERVISOR/DIRECTOR	\$	111,996	\$	116,369	\$	120,082	\$	120,027	\$	153,801
117	CAREER LADDER PROGRAM		28,396		25,000		25,000		18,400		23,000
124	PSYCHOLOGICAL PERSONNEL		324,830		397,048		386,425		367,701		387,377
127	CAREER LADDER EXT. CONTRACT		4,000		4,000		4,000		4,000		4,000
161	SECRETARY(S)		29,355		30,118		5,130		5,130		-
162	CLERICAL PERSONNEL		24,481		25,118		25,118		25,117		30,059
171	SPEECH PATHOLOGIST		863,233		1,019,688		-		-		-
189	OTHER SALARIES & WAGES		-		-		2,935		2,935		-
196	IN-SERVICE TRAINING		-		6,000		6,000		6,059		6,000
201	SOCIAL SECURITY		83,199		100,648		34,482		32,598		37,463
204	STATE RETIREMENT		79,939		103,257		37,181		35,690		39,538
206	LIFE INSURANCE		1,690		1,863		498		496		570
207	MEDICAL INSURANCE		187,906		197,455		56,055		55,858		55,689
210	UNEMPLOYMENT COMPENSATION		-		-		-		806		-
212	EMPLOYER MEDICARE		19,458		23,539		8,084		7,623		8,762
355	TRAVEL		72,511		90,751		84,251		78,982		92,880
370	CONTRACTS FOR SUBSTITUTE TEA		-		1,499		499		160		1,609
399	OTHER CONTRACTED SERVICES		21,800		21,000		16,000		16,393		21,000
499	OTHER SUPPLIES AND MATERIALS		31,285		45,750		50,750		49,713		48,163
524	IN SERVICE/STAFF DEVELOPMENT		21,246		20,500		32,500		31,714		24,400
599	OTHER CHARGES		10,527		11,500		6,000		5,985		11,500
790	OTHER EQUIPMENT		24,947		29,536		29,536		28,619		27,568
TOTAL SP	PECIAL EDUCATION PRG.	\$	1,940,798	\$	2,270,639	\$	930,526	\$	894,006	\$	973,379

		2	2005-2006	2006-2007	BU	JDGET	2006-2007		2007-2008	
			Audited				Unaudited			
			Actual	Original		Amended		Actual		Estimated
	EXPENDITURES									
72230	VOCATIONAL EDUCATION	[
105	SUPERVISOR/DIRECTOR	\$	75,888	\$ 78,840	\$	79,098	\$	79,097	\$	82,006
201	SOCIAL SECURITY		4,635	4,888		4,904		4,860		5,084
204	STATE RETIREMENT		4,174	4,833		4,849		4,849		5,093
206	LIFE INSURANCE		57	57		57		58		57
212	EMPLOYER MEDICARE		1,084	1,143		1,147		1,136		1,189
355	TRAVEL		33,111	19,000		24,150		24,167		21,000
499	OTHER SUPPLIES AND MATERIALS		-	1,000		1,917		1,916		1,000
524	IN SERVICE/STAFF DEVELOPMENT		2,025	3,000		2,640		2,640		3,000
TOTAL VO	OCATIONAL EDUCATION	\$	120,974	\$ 112,761	\$	118,762	\$	118,723	\$	118,429
72260	ADULT PROGRAM									
105	SUPERVISOR/DIRECTOR	\$	86,856	\$ 79,592	\$	79,850	\$	79,849	\$	82,886
162	CLERICAL PERSONNEL		28,052	40,793		40,793		33,617		45,192
201	SOCIAL SECURITY		2,528	7,464		3,780		2,044		7,941
204	STATE RETIREMENT		8,028	8,595		10,161		9,235		9,208
206	LIFE INSURANCE		113	114		114		115		114
207	MEDICAL INSURANCE		15,145	14,954		14,954		14,953		15,403
212	EMPLOYER MEDICARE		591	1,745		899		478		1,857
355	TRAVEL		717	4,000		2,000		831		4,000
399	OTHER CONTRACTED SERVICES		787	-		-		-		-
499	OTHER SUPPLIES AND MATERIALS		1,544	1,000		6,000		5,990		1,000
524	IN SERVICE/STAFF DEVELOPMENT		3,670	7,500		7,500		4,565		7,500
599	OTHER CHARGES		9,020	6,000		3,000		2,234		6,000
790	OTHER EQUIPMENT		4,916	-		_				
	OULT PROGRAM	\$	161,966	\$ 171,757	\$	169,051	\$	153,912	\$	181,101
72310	BOARD OF EDUCATION									
118	SECRETARY TO BOARD	\$	95,543	\$ 98,298	\$	98,298	\$	98,298	\$	103,046
191	BOARD & COM. MEMBERS FEES		71,406	90,000		90,000		73,279		90,000
201	SOCIAL SECURITY		10,302	11,674		11,674		10,565		11,969
204	STATE RETIREMENT		11,035	12,690		12,690		12,593		13,303
206	LIFE INSURANCE		112	114		114		110		114
207	MEDICAL INSURANCE		518,562	598,455		612,455		577,616		681,121
212	EMPLOYER MEDICARE		2,409	2,731		2,731		2,471		2,799
320	DUES AND MEMBERSHIPS		8,682	10,000		10,000		8,757		10,000
331	LEGAL SERVICES		24,921	50,000		50,000		27,448		50,000
355	TRAVEL		1,299	5,000		5,000		5,380		5,000
505	JUDGEMENTS		250	10,000		10,000		10,000		10,000
506	LIABILITY INSURANCE		253,255	283,617		281,617		281,617		281,617
508	PREM. ON CORPORATE SURETY BO		26,786	29,786		31,786		31,654		31,786
510	TRUSTEE'S COMMISSION		1,493,905	1,626,901		1,626,901		1,613,654		1,806,901
513	WORKMAN'S COMP. INSURANCE		908,000	825,000		1,043,500		1,043,500		924,500

		2	2005-2006	2006-2007	BU	DGET	2006-2007	2	2007-2008
			Audited				Unaudited		
			Actual	Original		Amended	Actual]	Estimated
	EXPENDITURES								
72310	BOARD OF EDUCATION (co	nt.)							
524	IN SERVICE/STAFF DEVELOPM	\$	530	\$ 5,000	\$	5,000	\$ 704	\$	5,000
533	CRIMINAL INVESTIGATION OF		49,121	49,112		49,112	43,218		56,000
TOTAL BO	DARD OF EDUCATION	\$	3,476,118	\$ 3,708,378	\$	3,940,878	\$ 3,840,865	\$	4,083,156
72320	DIRECTOR OF SCHOOLS								
101	COUNTY OFFICIAL/ADMINISTRATIV	\$	117,886	\$ 121,435	\$	121,693	\$ 121,692	\$	125,078
117	CAREER LADDER PROGRAM		1,000	1,000		1,000	1,000		4,000
127	CAREER LADDER EXTENDED CONT		-	-		-	-		2,000
189	OTHER SALARIES & WAGES		26,711	26,303		26,303	25,695		28,772
201	SOCIAL SECURITY		7,402	9,160		7,376	7,303		9,539
204	STATE RETIREMENT		9,635	10,902		10,918	10,838		11,854
206	LIFE INSURANCE		113	114		114	115		114
207	MEDICAL INSURANCE		9,636	9,491		18,511	18,511		19,067
212	EMPLOYER MEDICARE		2,157	2,227		2,181	2,160		2,388
299	OTHER FRINGE BENEFITS		4,800	4,800		4,800	4,800		4,800
307	COMMUNICATION		159,678	200,000		178,000	174,016		195,000
320	DUES AND MEMBERSHIPS		7,288	10,000		10,000	6,195		10,000
348	POSTAL CHARGES		48,792	50,000		50,000	50,644		52,500
355	TRAVEL		4,251	7,000		7,000	5,187		7,000
399	OTHER CONTRACTED SERVICES		29,023	40,000		40,000	32,012		40,000
524	IN SERVICE/STAFF DEVELOPMENT		125	2,000		2,000	_		2,000
599	OTHER CHARGES		29,591	40,000		40,000	37,938		40,000
701	ADMINISTRATION EQUIPMENT		39,301	24,500		24,500	25,132		8,000
TOTAL OI	FFICE OF SUPERINTENDENT	\$	497,390	\$ 558,932	\$	544,396	\$ 523,238	\$	562,112
72410	OFFICE OF THE PRINCIPA	L							
104	PRINCIPALS	\$	2,523,786	\$ 2,836,166	\$	2,879,949	\$ 2,878,581	\$	3,125,313
117	CAREER LADDER PROGRAM		122,635	130,000		130,000	124,762		130,000
119	ACCOUNTANTS/BOOKKEEPERS		468,981	538,585		548,186	516,934		602,994
127	CAREER LADDER EXT. CONTRACT		110,000	110,000		102,200	102,200		110,000
139	ASSSISTANT PRINCIPAL(S)		2,715,228	3,238,369		3,216,984	3,157,186		3,705,368
161	SECRETARY(S)		770,751	852,933		858,249	827,676		906,252
162	CLERICAL PERSONNEL		610,115	791,133		816,216	806,308		915,518
201	SOCIAL SECURITY		441,559	527,342		520,227	506,731		588,717
204	STATE RETIREMENT		507,229	630,359		668,418	650,430		696,071
206	LIFE INSURANCE		9,477	10,968		10,118	10,097		11,505
207	MEDICAL INSURANCE		945,063	1,082,128		1,012,128	1,007,213		1,092,075
210	UNEMPLOYMENT COMPENSATION		372	5,000		5,000	613		5,000
212	EMPLOYER MEDICARE		103,268	123,330		121,672	118,512		137,684
307	COMMUNICATION		249,687	305,000		342,468	333,996		622,900
320	DUES AND MEMBERSHIPS		19,150	21,700		21,700	20,825		21,700
355	TRAVEL		-	3,500		3,500	-		3,500

		2005-2006		2006-2007	BU	JDGET	2006-2007			2007-2008
			Audited					Unaudited		
			Actual	Original		Amended		Actual		Estimated
	EXPENDITURES									
72410	OFFICE OF THE PRINCIPA	L (c	ont.)							
369	CONTRACTS FOR SUBSTITUTE TEA	`	-	\$ _	\$	8,261	\$	5,994	\$	_
370	CONTRACTS FOR SUBSTITUTE TEA		17,307	18,423		25,922		25,174		19,791
399	OTHER CONTRACTED SERVICES		14,365	17,000		17,000		16,434		155,800
435	OFFICE SUPPLIES		9,018	11,000		11,000		11,475		11,000
599	OTHER CHARGES		116,649	133,563		133,563		122,150		139,308
701	ADMINISTRATION EQUIPMENT		177,002	85,000		74,869		79,079		28,021
TOTAL OF	FFICE OF PRINCIPAL	\$	9,931,642	\$ 11,471,499	\$	11,527,630	\$	11,322,369	\$	13,028,517
			· · · ·	, ,				, ,		
72510	FISCAL SERVICES									
105	SUPERVISOR/DIRECTOR	\$	176,072	\$ 183,176	\$	183,176	\$	183,174	\$	196,595
119	ACCOUNTANTS/BOOKKEEPERS		177,771	184,482		212,070		201,033		259,026
122	PURCHASING PERSONNEL		71,559	73,604		71,004		70,581		77,690
201	SOCIAL SECURITY		25,365	27,358		28,307		27,212		33,066
204	STATE RETIREMENT		49,304	56,967		55,393		53,821		68,851
206	LIFE INSURANCE		567	627		607		605		732
207	MEDICAL INSURANCE		63,638	66,953		72,953		71,686		86,140
212	EMPLOYER MEDICARE		5,932	6,398		6,660		6,364		7,733
355	TRAVEL		4,293	5,000		5,000		2,626		5,000
399	OTHER CONTRACTED SERVICES		2,526	3,000		3,000		2,021		3,000
435	OFFICE SUPPLIES		18,184	23,000		20,075		17,938		23,000
499	OTHER SUPPLIES AND MATERIALS		1,944	2,000		2,000		2,159		2,000
701	ADMINISTRATION EQUIPMENT		6,627	8,000		10,925		10,922		20,000
TOTAL FIS	SCAL SERVICES	\$	603,784	\$ 640,565	\$	671,170	\$	650,143	\$	782,833
72520	HUMAN RESOURCES/PERS	SON	NEL							
105	SUPERVISOR/DIRECTOR	\$	-	\$ 91,065	\$	91,323	\$	91,322	\$	95,581
117	CAREER LADDER PROGRAM		-	-		3,000		3,000		3,000
127	CAREER LADDER EXTENDED CONT		-	-		2,000		2,000		2,000
162	CLERICAL PERSONNEL		-	63,154		96,130		91,855		93,464
189	OTHER SALARIES & WAGES		-	64,478		64,736		64,138		66,810
201	SOCIAL SECURITY		-	13,560		15,697		15,187		16,173
204	STATE RETIREMENT		-	17,688		22,284		21,695		22,461
206	LIFE INSURANCE		-	-		280		276		228
207	MEDICAL INSURANCE		-	-		34,000		32,511		28,842
212	EMPLOYER MEDICARE		-	3,171		3,669		3,552		3,784
355	TRAVEL		-	6,000		6,000		3,015		6,000
399	OTHER CONTRACTED SERVICES		-	19,075		19,075		9,679		13,200
499	OTHER SUPPLIES AND MATERIALS		-	5,000		5,900		5,017		10,000
524	IN SERVICE/STAFF DEVELOPMENT		-	-		-		-		5,000
701	ADMINISTRATION EQUIPMENT		-	8,100		8,100		7,482		5,000
TOTAL H	UMAN RESOURCES/PERSONNEL	\$	-	\$ 291,291	\$	372,194	\$	350,728	\$	371,543

		2005-2006	2006-2007	BU	JDGET	2006-2007	2007-2008
		Audited				Unaudited	
		Actual	Original		Amended	Actual	Estimated
	EXPENDITURES						
72610	OPERATION OF PLANT						
166	CUSTODIAL PERSONNEL	\$ 3,488,589	\$ 4,099,200	\$	4,054,200	\$ 3,899,347	\$ 4,289,899
201	SOCIAL SECURITY	208,913	254,151		245,161	232,478	265,974
204	STATE RETIREMENT	371,239	509,501		495,491	471,481	549,589
206	LIFE INSURANCE	9,072	10,190		9,190	9,046	10,995
207	MEDICAL INSURANCE	741,066	812,383		818,383	817,981	882,090
210	UNEMPLOYMENT COMPENSATION	23,079	24,000		24,000	30,220	24,000
212	EMPLOYER MEDICARE	48,855	59,438		57,385	54,376	62,204
399	OTHER CONTRACTED SERVICES	222,260	354,050		354,050	411,580	543,024
410	CUSTODIAL SUPPLIES	318,520	325,000		325,000	398,674	352,625
415	ELECTRICITY	5,876,061	5,961,657		5,961,657	6,118,117	6,110,000
434	NATURAL GAS	2,078,539	2,365,000		2,365,000	1,729,685	2,372,000
454	WATER AND SEWER	582,381	632,170		632,170	718,557	723,000
499	OTHER SUPPLIES AND MATERIALS	57,944	20,000		20,000	24,321	20,000
501	BOILER INSURANCE	17,120	17,320		17,320	17,120	17,320
502	BUILDING & CONTENTS INSURANCE	490,199	355,627		305,627	305,627	326,190
599	OTHER CHARGES	120	120,000		120,000	99,000	120,000
720	PLANT OPERATION EQUIPMENT	35,388	61,000		61,000	60,317	129,780
TOTAL O	PERATION OF PLANT	\$ 14,569,343	\$ 15,980,687	\$	15,865,634	\$ 15,397,925	\$ 16,798,690
72620	MAINTENANCE OF PLANT						
105	SUPERVISOR/DIRECTOR	\$ 136,254	\$ 140,356	\$	140,356	\$ 140,355	\$ 150,623
161	SECRETARY(S)	82,951	89,441		89,441	89,439	99,064
167	MAINTENANCE PERSONNEL	1,417,786	1,597,104		1,597,104	1,554,761	1,837,516
201	SOCIAL SECURITY	98,351	113,268		110,268	106,243	129,407
204	STATE RETIREMENT	187,508	235,853		235,853	230,387	269,457
206	LIFE INSURANCE	2,644	2,880		2,080	1,979	3,099
207	MEDICAL INSURANCE	314,566	341,117		354,117	350,309	392,855
210	UNEMPLOYMENT COMPENSATION	33	1,000		1,000	-	1,000
212	EMPLOYER MEDICARE	23,002	26,490		25,790	24,847	30,265
329	LAUNDRY SERVICE	12,595	13,600		13,600	13,856	13,600
32)	Elicitati delititee	,					705,000
335	MAINT. & REPAIR SERV BLDGS.	569,830	725,000		393,000	402,023	703,000
		-	725,000 250,000		393,000 370,000	402,023 385,474	500,000
335	MAINT. & REPAIR SERV BLDGS.	569,830	*		,		-
335 336	MAINT. & REPAIR SERV BLDGS. MAINT. & REPAIR SERV EQUIP.	569,830 212,539	250,000		370,000	385,474	500,000
335 336 355	MAINT. & REPAIR SERV BLDGS. MAINT. & REPAIR SERV EQUIP. TRAVEL	569,830 212,539 5,075	250,000 8,000		370,000 8,000	385,474 4,961	500,000 16,000
335 336 355 399	MAINT. & REPAIR SERV BLDGS. MAINT. & REPAIR SERV EQUIP. TRAVEL OTHER CONTRACTED SERVICES	569,830 212,539 5,075 425,994	250,000 8,000 495,000		370,000 8,000 722,874	385,474 4,961 686,279	500,000 16,000 615,000
335 336 355 399 499	MAINT. & REPAIR SERV BLDGS. MAINT. & REPAIR SERV EQUIP. TRAVEL OTHER CONTRACTED SERVICES OTHER SUPPLIES AND MATERIALS	569,830 212,539 5,075 425,994 495,357	250,000 8,000 495,000 510,000		370,000 8,000 722,874 511,010	385,474 4,961 686,279 484,477	500,000 16,000 615,000 680,950
335 336 355 399 499 511	MAINT. & REPAIR SERV BLDGS. MAINT. & REPAIR SERV EQUIP. TRAVEL OTHER CONTRACTED SERVICES OTHER SUPPLIES AND MATERIALS VEHICLE AND EQUIPMENT INSURA	569,830 212,539 5,075 425,994 495,357 61,308	250,000 8,000 495,000 510,000 18,000		370,000 8,000 722,874 511,010 68,000	385,474 4,961 686,279 484,477 63,256	500,000 16,000 615,000 680,950 68,000

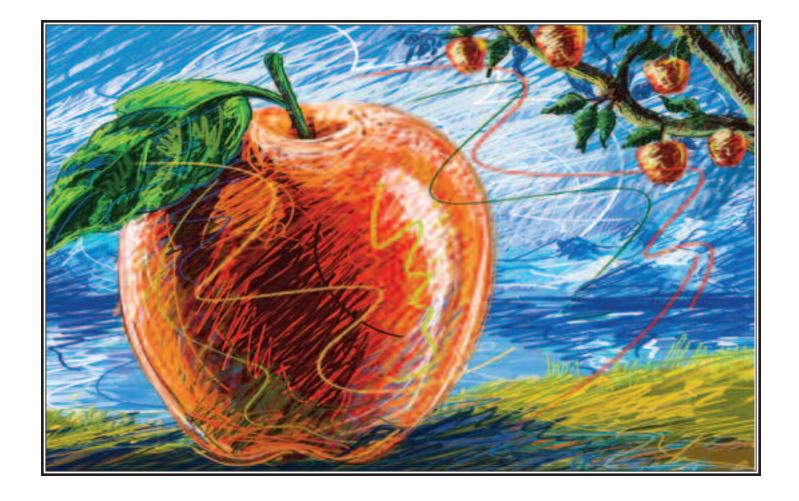
		2	2005-2006	2006-2007	BU	JDGET	2006-2007	2007-2008
			Audited				Unaudited	
			Actual	Original		Amended	Actual	Estimated
	EXPENDITURES							
72710	TRANSPORTATION							
105	SUPERVISOR/DIRECTOR	\$	55,630	\$ 57,873	\$	57,873	\$ 57,872	\$ 61,362
162	CLERICAL PERSONNEL		64,724	78,835		75,039	72,834	82,335
189	OTHER SALARIES & WAGES		32,006	33,066		36,862	30,145	32,979
201	SOCIAL SECURITY		9,295	10,526		10,526	9,715	10,953
204	STATE RETIREMENT		17,658	21,917		21,917	20,766	22,809
206	LIFE INSURANCE		272	285		285	282	285
207	MEDICAL INSURANCE		6,392	1		14,501	14,475	14,918
212	EMPLOYER MEDICARE		2,174	2,462		2,462	2,272	2,562
312	CONTRACTS W/PRIVATE AGENCIES		289,395	241,950		241,950	305,217	290,340
313	CONTRACTS W/PARENTS		1,497	4,000		4,000	416	4,000
315	CONTRACTS W/VEHICLE OWNERS		7,822,175	8,612,946		8,612,946	8,489,391	9,342,523
355	TRAVEL		1,454	5,500		5,500	4,358	5,500
399	OTHER CONTRACTED SERVICES		31,646	20,180		20,180	22,542	20,180
499	OTHER SUPPLIES AND MATERIALS		5,871	5,000		5,000	1,751	5,000
511	VEHICLE & EQUIPMENT INSURANC		67,911	72,000		72,000	71,163	76,320
599	OTHER CHARGES		21,395	22,000		22,000	22,983	24,000
701	ADMINISTRATION EQUIPMENT		1,853	4,000		4,000	2,093	6,000
TOTAL TI	RANSPORTATION	\$	8,431,349	\$ 9,192,541	\$	9,207,041	\$ 9,128,274	\$ 10,002,066
72810	CENTRAL AND OTHER							
105	SUPERVISOR/DIRECTOR	\$	237,888	\$ 142,636	\$	142,636	\$ 142,635	\$ 150,507
117	CAREER LADDER PROGRAM		3,000	-		-	-	-
120	COMPUTER PROGRAMMER(S)		667,342	782,072		780,368	722,319	826,814
127	CAREER LADDER EXTENDED CONT		2,000	-		-	-	-
162	CLERICAL PERSONNEL		117,923	86,584		55,312	55,304	60,181
189	OTHER SALARIES & WAGES		64,404	40,383		40,383	40,382	82,013
201	SOCIAL SECURITY		66,074	65,203		61,558	57,400	69,410
204	STATE RETIREMENT		117,636	135,772		131,065	123,520	144,529
206	LIFE INSURANCE		1,341	1,473		1,123	1,089	1,335
207	MEDICAL INSURANCE		139,392	142,783		117,783	118,680	118,337
210	UNEMPLOYMENT COMPENSATION		-	4,500		4,500	3,850	4,500
212	EMPLOYER MEDICARE		15,453	15,250		14,422	13,424	16,234
317	DATA PROCESSING SERVICES		28,486	30,000		53,334	53,586	30,000
336	MAINT. & REPAIR SERV EQUIP.		163,581	138,475		119,141	120,468	138,475
355	TRAVEL		25,947	25,250		25,250	23,635	28,250
399	OTHER CONTRACTED SERVICES		25,538	50,150		50,150	52,961	70,150
411	DATA PROCESSING SUPPLIES		4,521	6,500		6,500	5,658	6,500
499	OTHER SUPPLIES AND MATERIALS		137,969	116,475		116,475	115,395	116,475
524	IN SERVICE/STAFF DEVELOPMENT		11,883	12,000		12,000	11,491	12,000
701	ADMINISTRATION EQUIPMENT		12,369	2,610		2,610	4,133	2,000
709	DATA PROCESSING EQUIPMENT		5,084	32,000		32,000	31,993	12,000

		2	2005-2006 2006-2007 BUDGET				DGET	ź	2006-2007	2	2007-2008
			Audited					,	Unaudited		
			Actual		Original		Amended		Actual		Estimated
	EXPENDITURES										
72810	CENTRAL AND OTHER (con	ıt.)									
790	OTHER EQUIPMENT	\$	-	\$	-	\$	-	\$	-	\$	26,800
TOTAL CE	ENTRAL AND OTHER	\$	1,847,831	\$	1,830,116	\$	1,766,610	\$	1,697,924	\$	1,916,510
73100	FOOD SERVICE										
105	SUPERVISOR/DIRECTOR	\$	116,797	\$	106,783	\$	106,783	\$	104,434	\$	-
117	CAREER LADDER PROGRAM		1,800		-		-		-		-
119	ACCOUNTANTS/BOOKKEEPERS		32,317		36,409		36,409		36,409		-
127	CAREER LADDER EXT. CONTRACT		2,000		-		-		-		-
165	CAFETERIA PERSONNEL		63,969		41,998		72,748		69,143		-
189	OTHER SALARIES & WAGES		-		31,577		31,577		31,231		-
201	SOCIAL SECURITY		13,309		13,440		15,177		14,690		-
204	STATE RETIREMENT		18,325		25,236		30,006		28,073		-
206	LIFE INSURANCE		170		390		240		230		-
207	MEDICAL INSURANCE		16,363		19,940		19,940		20,603		-
210	UNEMPLOYMENT COMPENSATION		5,394		22,000		22,000		2,386		-
212	EMPLOYER MEDICARE		3,113		3,143		3,559		3,436		-
342	PAYMENTS TO SCHOOLS - BREAK.		733,069		740,000		995,000		924,176		-
343	PAYMENTS TO SCHOOLS - LUNCH		3,287,856		3,760,000		3,985,000		3,824,600		-
355	TRAVEL		4,788		5,000		5,000		2,489		-
399	OTHER CONTRACTED SERVICES		6,718		23,892		23,892		46,520		-
422	FOOD SUPPLIES		39,797		30,000		52,927		39,794		-
435	OFFICE SUPPLIES		1,654		1,500		1,500		1,276		-
499	OTHER SUPPLIES AND MATERIALS		21,451		8,000		8,000		7,698		_
524	IN SERVICE/STAFF DEVELOPMENT		3,674		3,000		3,000		7,703		-
710	FOOD SERVICE EQUIPMENT		40,794		6,500		6,500		751		_
TOTAL FO	OOD SERVICE	\$	4,413,359	\$	4,878,808	\$	5,419,258	\$	5,165,641	\$	-
73300	COMMUNITY SERVICES										
116	TEACHERS	\$	248,229	\$	260,810	\$	314,613	\$	307,103	\$	-
117	CAREER LADDER PROGRAM		3,000		3,000		3,000		3,000		-
163	EDUCATIONAL ASSISTANTS		91,281		112,420		140,433		138,384		-
201	SOCIAL SECURITY		20,393		23,326		27,649		26,541		-
204	STATE RETIREMENT		24,295		30,685		37,225		35,949		-
206	LIFE INSURANCE		726		798		988		957		-
207	MEDICAL INSURANCE		59,552		58,857		95,857		100,414		-
210	UNEMPLOYMENT		-		2,000		2,000		-		2,000
212	EMPLOYER MEDICARE		4,769		5,456		6,467		6,208		-
369	CONTRACTS FOR SUBSTITUTE TEA	СН	ŕ		*		3,192		2,292		666
370	CONTRACTS FOR SUBSTITUTE TEA		7,901		7,489		9,056		10,571		3,357
499	OTHER SUPPLIES AND MATERI		612		6,400		6,400		-		-
599	OTHER CHARGES		33,412		40,000		40,000		34,863		40,000
TOTAL CO	OMMUNITY SERVICES	\$	494,170	\$	551,241	\$	686,880	\$	666,282	\$	46,023

			2005-2006		2006-2007	BU	JDGET		2006-2007		2007-2008
			Audited						Unaudited		
			Actual		Original		Amended		Actual		Estimated
	EXPENDITURES										
73400	EARLY CHILDHOOD EDUC	 ` AT	TION								
116	TEACHERS	\$	129,844	\$	308,482	\$	232,027	\$	230,548	\$	985,935
117	CAREER LADDER PROGRAM	_	900	•	_	*	1,000	*	1,000	_	4,000
163	EDUCATIONAL ASSISTANTS		43,867		110,513		90,787		74,081		382,246
201	SOCIAL SECURITY		10,250		25,978		20,077		18,222		85,076
204	STATE RETIREMENT		12,379		33,177		25,478		23,788		110,825
206	LIFE INSURANCE		411		696		576		593		2,871
207	MEDICAL INSURANCE		54,342		102,723		75,558		74,021		324,729
212	EMPLOYER MEDICARE		2,397		6,075		4,525		4,261		19,896
355	TRAVEL		-		-		25		25		
369	CONTRACTS FOR SUBSTITUTE TEA		_				1,688		1,642		1,865
370	CONTRACTS FOR SUBSTITUTE TEA		3,511		2,997		8,229		7,141		9,398
399	OTHER CONTRACTED SERVICES		· -		926		375		379		1,851
422	FOOD SUPPLIES		_		4,800		3,200		2,650		9,600
429	INSTRUCTIONAL SUPP & MAT		19,273		8,180		22,636		24,963		19,650
499	OTHER SUPPLIES AND MATERIALS		14,939		19,840		12,340		12,166		52,280
524	IN SERVICE/STAFF DEVELOPMENT		1,307		13,275		8,470		8,270		13,275
599	OTHER CHARGES		1,537		-		-		-		
	EARLY CHILDHOOD EDUCATION	\$	294,956	\$	637,662	\$	506,991	\$	483,750	\$	2,023,497
76100	REGULAR CAPITAL OUTL	AY									
399	OTHER CONTRACTED SERVICES	\$	4,328	\$	20,000	\$	20,000	\$	60,442	\$	20,000
724	SITE DEVELOPMENT		1,898		25,000		25,000		23,000		25,000
799	OTHER CAPITAL OUTLAY		340,784		100,000		100,000		55,796		50,000
TOTAL R	EGULAR CAPITAL OUTLAY	\$	347,010	\$	145,000	\$	145,000	\$	139,237	\$	95,000
82130	EDUCATION-PRINCIPAL										
601	PRINCIPAL ON BONDS	\$		\$		\$		\$		\$	490,000
602	PRINCIPAL ON NOTES	Ф	-	Ф	-	Ф	-	Ф	-	Ф	71,429
	DUCATION PRINCIPAL	\$		\$		\$		\$	<u>-</u>	\$	561,429
TOTAL L	BUCATIONTRINCHAE	Ψ		Ψ		Ψ		Ψ		Ψ	301,42)
82130	EDUCATION-INTEREST										
603	INTEREST ON BONDS	\$	-	\$	-	\$	-	\$	-	\$	128,800
TOTAL E	DUCATION INTEREST	\$	-	\$	-	\$	-	\$	-	\$	128,800
99100	OPERATING TRANSFERS										
590	TRANSFERS TO OTHER FUNDS	\$	4,127,051	\$	689,029	\$	3,900,218	\$	3,900,217	\$	-
TOTAL O	PERATING TRANSFERS	\$	4,127,051	\$	689,029	\$	3,900,218	\$	3,900,217	\$	-
EVDENDI	TUDES, CEN BURDOSE SCHOOLS	æ.	100 560 212	ø	204 627 000	ø	210 514 602	C	207 462 501	ø	220 000 000
EXPENDI	TURES: GEN. PURPOSE SCHOOLS	\$	188,568,312	\$	204,627,000	\$	210,514,603	\$	207,462,581	\$	220,000,000

CENTRAL CAFETERIA FUND

The Central Cafeteria Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for the operations of 37 school cafeteria operations. While the operations are accounted for in one fund, cost centers will be maintained to ensure that the individual cafeteria operations remain profitable.



CENTRAL CAFETERIA FUND FUND 143

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2008

		2005	-2006	20	006-2007	7 BUDO	GET	200	06-2007	2	007-2008
		Auc	lited					Ur	naudited		
		Ac	tual	Ori	ginal	Am	ended	A	Actual		Estimated
	REVENUES										
EDUCAT	ION CHARGES										
43521	LUNCH PAYMENTS - CHILDREN	\$	-	\$	-	\$	-	\$	-	\$	4,315,000
43522	LUNCH PAYMENTS - ADULTS		-		-		-		-		275,000
43523	INCOME FROM BREAKFAST		-		-		-		-		441,000
43525	A LA CARTE SALES		-		-		-		-		950,000
43990	OTHER CHARGES FOR SERVICES		-		-		-		_		30,000
TOTAL EI	DUCATION CHARGES	\$	-	\$	-	\$	-	\$	-	\$	6,011,000
RECURR	ING ITEMS										
44110	INVESTMENT INCOME	\$	-	\$	-	\$	-	\$	-	\$	60,000
44170	MISCELLANEOUS REFUNDS		-		-		-		-		25,000
TOTAL RI	ECURRING ITEMS	\$	-	\$	-	\$	-	\$	-	\$	85,000
STATE E	DUCATION FUNDS										
46520	SCHOOL FOOD SERVICE			\$	-	\$	-			\$	150,000
TOTAL ST	ATE EDUCATION FUNDS	\$	-	\$	-	\$	-	\$	-	\$	150,000
FEDERA	L THROUGH STATE										
47111	USDA SCHOOL LUNCH PROGRAM	\$	-	\$	-	\$	-	\$	-	\$	4,273,000
47113	BREAKFAST		-		-		-		-		1,023,000
TOTAL FE	DERAL THROUGH STATE	\$	-	\$	-	\$	-	\$	-	\$	5,296,000
TOTAL CI	ENTRAL CAFETERIA REVENUES	\$	-	\$	-	\$	-	\$	-	\$	11,542,000

EXPENDITURES									
BOARD OF EDUCATION	\$	-			\$	-	\$	-	\$ 70,000
FOOD SERVICE		-		-		-		-	12,062,795
EXPENDITURES: CENTRAL CAFETERIA FUND	\$	-	\$	-	\$	-	\$	-	\$ 12,132,795
	A	dj. Begir	nning Fu	nd Bala	nce July	1,			\$
	Transfers from Individual Cafeterias								\$ 3,737,000
		Ending	Fund B	alance J	une 30,		\$	-	\$ 3,146,205

FUND 143 CENTRAL CAFETERIA FUND STATEMENT OF APPROPRIATIONS

		2005-2006	2006-200	7 BUDGET	2006-2007	2007-2008
		Unaudited Actual	Original	Amended	Unaudited Actual	Estimated
	EXPENDITURES					
72310	BOARD OF EDUCATION					
513	WORKER'S COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ 70,000
TOTAL BO	OARD OF EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ 70,000

73100	FOOD SERVICE						
105	SUPERVISOR/DIRECTOR	\$	-	\$ -	\$ -	\$ -	\$ 111,100
119	ACCOUNTANTS/BOOKEEPERS		-	-	-	-	37,900
162	CLERICAL PERSONNEL		-	-	-	-	26,100
165	CAFETERIA PERSONNEL		-	-	-	-	4,270,000
187	OVERTIME PAY		-	-	-	-	5,000
189	OTHER SALARIES & WAGES		-	-	-	-	34,400
201	SOCIAL SECURITY		-	-	-	-	283,989
204	STATE RETIREMENT		-	-	-	-	323,646
206	LIFE INSURANCE		-	-	-	-	8,913
207	MEDICAL INSURANCE		-	-	-	-	604,809
210	UNEMPLOYMENT COMPENSATION		-	-	-	-	7,500
212	EMPLOYER MEDICARE		-	-	-	-	66,438
336	MAINT. & REPAIR - EQUIPMENT		-	-	-	-	200,000
354	TRANS. OTHER THAN STUDENTS		-	-	-	-	100,000
355	TRAVEL		-	-	-	-	30,000
399	OTHER CONTRACTED SERVICES		-	-	-	-	100,000
422	FOOD SUPPLIES		-	-	-	-	4,525,000
435	OFFICE SUPPLIES		-	-	-	-	40,000
451	UNIFORMS		-	-	-	-	10,000
499	OTHER SUPPLIES & MATERIALS		-	-	-	-	550,000
524	IN SERVICE/STAFF DEVELOPMENT		-	-	-	-	15,000
599	OTHER CHARGES		-	-	-	-	50,000
710	FOOD SERVICE EQUIPMENT		-	-	-		663,000
TOTAL FO	OOD SERVICE	\$	-	\$ -	\$ -	\$ -	\$ 12,062,795
TOTAL CI	ENTRALIZED CAFETERIA APPROPRIATIO	S	-	\$ -	\$ -	\$ -	\$ 12,132,795

GENERAL DEBT SERVICE FUND AND EDUCATION DEBT SERVICE FUND

The General Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs. The major source of funding for this fund is projected to be local tax effort.

The Education Debt Service Fund was used to account for resources from the General Purpose School fund and the payment of principal and interest for the Schools' lighting project. These expenditures will now be paid directly from the General Purpose School Fund.



GENERAL DEBT SERVICE FUND 151

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2008

		2005-2006		2006-2007	Βl	JDGET	2006-2007	2007-2008
		Audited					Unaudited	
		Actual		Original		Amended	Actual	Estimated
REVENUES								
LOCAL TAXES								
40110 CURRENT PROPERTY TAX	\$	25,935,872	\$	28,668,208	\$	29,377,208	\$ 29,406,463	\$ 31,304,937
40120 TRUSTEE'S COLLECT - PRIOR YR		460,384		488,600		501,600	500,447	590,000
40130 CLERK & MASTERS COLLECTION		266,513		308,570		248,570	261,712	302,050
40140 INTEREST AND PENALTY		99,088		104,760		120,060	114,983	113,950
40150 PICK-UP TAXES		140,550		130,430		193,430	182,028	145,500
40161 PAY IN LIEU OF TAXES - TVA		3,893		4,158		4,158	4,158	4,282
40210 LOCAL OPTION SALES TAX		2,675,687		3,020,000		3,020,000	2,989,202	3,030,000
40250 LITIGATION TAX - GENERAL		599,078		570,000		618,000	611,327	650,000
40270 BUSINESS TAX		607,295		659,020		700,020	720,196	763,520
TOTAL LOCAL TAXES	\$	30,788,359	\$	33,953,746	\$	34,783,046	\$ 34,790,515	\$ 36,904,239
OTHER LOCAL REVENUES								
44110 INVESTMENT INCOME	\$	1,965,149	\$	2,700,000	\$	4,000,000	\$ 3,732,194	\$ 1,726,800
44120 LEASE/RENTALS		116,250		116,250		116,250	116,250	116,250
44510 ACCRUED INTEREST ON DEBT ISSUE		244,301		-		-	-	-
TOTAL OTHER LOCAL REVENUES	\$	2,325,700	\$	2,816,250	\$	4,116,250	\$ 3,848,444	\$ 1,843,050
OTHER SOURCES (NON-REVENUE)								
49400 PROCEEDS OF REFUNDING BONDS	\$	-	\$	-	\$	-	\$ -	\$ -
49410 PREMIUMS ON DEBT SOLD		236,972		-		-	-	-
49800 TRANSFERS IN		3,348,375		2,937,500		3,188,126	3,235,188	3,000,000
TOTAL OTHER SOURCES (NON-REVENUE)	\$	3,585,347	\$	2,937,500	\$	3,188,126	\$ 3,235,188	\$ 3,000,000
REVENUES: GENERAL DEBT SERVICE	\$	36,699,406	\$	39,707,496	\$	42,087,422	\$ 41,874,147	\$ 41,747,289
EXPENDITURES	1							
OTHER GENERAL ADMINISTRATION	\$	773,210	\$	1,001,400	\$	1,001,400	\$ 692,946	\$ 1,009,100
GENERAL GOV'T PRINCIPAL PYMTS		1,901,190		1,894,195		1,894,195	1,894,195	5,084,850
EDUCATION PRINCIPAL PYMTS		18,103,259		22,644,891		22,644,891	22,644,890	19,430,150
GENERAL GOV'T INTEREST PYMTS		2,086,574		2,808,521		2,808,521	2,808,521	2,723,690
EDUCATION INTEREST PYMTS		12,681,936		14,088,304		14,088,304	14,088,302	14,187,202
GENERAL GOV'T OTHER DEBT ISSUANCE		61,613		-		-	-	-
EDUCATION OTHER DEBT ISSUANCE		175,359		-		-	-	-
OTHER USES		-		-		-	-	-
EXPENDITURES: GENERAL DEBT SERVICE	\$	35,783,141	\$	42,437,311	\$	42,437,311	\$ 42,128,853	\$ 42,434,992
		Begin	ning	Fund Balance	July	1,	\$ 31,183,132	\$ 30,928,426
		Endi	ng F	und Balance Jui	ne 3	60,	\$ 30,928,426	\$ 30,240,723

GENERAL DEBT SERVICE FUND 151 STATEMENT OF APPROPRIATIONS

			2005-2006		2006-2007	ΒU	JDGET		2006-2007		2007-2008
			Audited						Unaudited		
			Actual		Original		Amended		Actual		Estimated
	EXPENDITURES										
51900	OTHER GEN. ADMINISTRATIO	N									
510	TRUSTEE'S COMMISSION	\$	595,223	\$	701,400	\$	701,400	\$	687,239	\$	709,100
605	UNDERWRITER'S DISCOUNT		-		-		-		-		-
606	OTHER DEBT ISSUANCE CHARGES		166,538		250,000		250,000		-		250,000
699	OTHER DEBT SERVICE		11,450		50,000		50,000		5,706		50,000
OTHER G	GENERAL ADMINISTRATION	\$	773,210	\$	1,001,400	\$	1,001,400	\$	692,946	\$	1,009,100
82110	GENERAL GOVERNMENT										
601	PRINCIPAL ON BONDS	\$	1,711,190	\$	1,694,195	\$	1,694,195	\$	1,694,195	\$	4,159,850
602	PRINCIPAL ON NOTES		190,000		200,000		200,000		200,000		925,000
	L PRINCIPAL PAYMENTS	\$	1,901,190	\$	1,894,195	\$	1,894,195	\$	1,894,195	\$	5,084,850
82130	EDUCATION										
601	PRINCIPAL ON BONDS	\$	12,428,810	\$	12,990,805	\$	12,990,805	\$	12,990,805	\$	19,430,150
602	PRINCIPAL ON NOTES	Ψ	5,674,449	Ψ	9,654,086	Ψ	9,654,086	Ψ	9,654,085	Ψ	-
	ION PRINCIPAL PAYMENTS	\$	18,103,259	\$	22,644,891	\$	22,644,891	\$	22,644,890	\$	19,430,150
			· · · · · · · · · · · · · · · · · · ·		, , , , , , , , , , , , , , , , , , ,				<u> </u>		, ,
82210	GENERAL GOVERNMENT	Φ	2 007 674	Φ	2.741.021	Φ	2.741.021	Φ.	2.741.021	Ф	2 ((0 100
603	INTEREST ON BONDS	\$	2,007,674	\$	2,741,021	\$	2,741,021	\$	2,741,021	\$	2,668,190
604	INTEREST ON NOTES	Φ.	78,900	Φ.	67,500	Ф	67,500	Ф	67,500	Φ	55,500
GENERA	L GOVERNMENT INTEREST PYMTS	\$	2,086,574	\$	2,808,521	\$	2,808,521	\$	2,808,521	\$	2,723,690
82230	EDUCATION										
603	INTEREST ON BONDS	\$	11,688,411	\$	13,462,028	\$	13,462,028	\$	13,462,027	\$	14,187,202
604	INTEREST ON NOTES		993,525		626,276		626,276		626,275		-
EDUCATI	ION INTEREST PAYMENTS	\$	12,681,936	\$	14,088,304	\$	14,088,304	\$	14,088,302	\$	14,187,202
82310	GENERAL GOVERNMENT										
605	UNDERWRITER'S DISCOUNT	\$	61,613	\$	_	\$	_	\$	-	\$	-
606	OTHER DEBT ISSUANCE CHARGES		_		-		-		-		-
GENERA	L GOVERNMENT OTHER DEBT SERVICE	\$	61,613	\$	-	\$	-	\$	-	\$	-
82330	EDUCATION										
605	UNDERWRITER'S DISCOUNT	\$	175,359	¢	_	\$	_	\$	_	\$	=
606	OTHER DEBT ISSUANCE CHARGES	Ψ	1/3,339	Ψ	-	Ψ		Φ	_	Ψ	-
699	OTHER DEBT ISSOCIACE CHARGES OTHER DEBT SERVICE		_		_		_		_		_
	L GOVERNMENT OTHER	\$	175,359	\$		\$		\$		\$	
99300	OTHER USES-REFUNDED BON	-		-	NT	Ψ		Ψ		Ψ	
699	OTHER DEBT SERVICE	\$		\$ \$		\$	_	\$	_	\$	_
OTHER U		\$	_	\$	_	\$	_	\$	_	\$	_
, , , , , , , , ,		-		*		*		*		7	
EXPENDI	TURES: GENERAL DEBT SERVICE	\$	35,783,141	\$	42,437,311	\$	42,437,311	\$	42,128,853	\$	42,434,992

EDUCATION DEBT SERVICE FUND 156

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2008

		2005-2006		2006-2007	BU	DGET		2006-2007	2007-2008	
		Audited					Unaudited			
		Actual		Original	4	Amended		Actual		Estimated
REVENUES										
OTHER LOCAL REVENUES										
44110 INVESTMENT INCOME	\$	59,848	\$	-	\$	6,628	\$	6,628	\$	-
44510 ACCRUED INTEREST ON DEBT ISSUE		8,867		-		-				-
TOTAL OTHER LOCAL REVENUES	\$	68,715	\$	-	\$	6,628	\$	6,628	\$	-
OTHER COLIDCES (MON DEVENINE)										
OTHER SOURCES (NON-REVENUE)		226.600	Φ.	600 0 0 0	Φ.	600 0 2 0		<1.10 TO	Φ.	
49800 TRANSFERS IN	\$	326,600	\$	689,029	\$	689,029	\$	614,353	\$	-
TOTAL OTHER SOURCES (NON-REVENUE)	\$	326,600	\$	689,029	\$	689,029	\$	614,353	\$	-
REVENUES: GENERAL DEBT SERVICE	\$	395,315	\$	689,029	\$	695,657	\$	620,981	\$	
REVENUES: GENERAL DEDI SERVICE	Þ	373,313	Þ	009,029	Ф	073,037	Ф	020,701	Ф	-
EXPENDITURES										
51900 OTHER GEN. ADMINISTRAT	ION	I								
510 TRUSTEE'S COMMISSION	\$	564	\$	-	\$	101	\$	101	\$	-
OTHER GENERAL ADMINISTRATION	\$	564	\$	-	\$	101	\$	101	\$	-
82130 EDUCATION										
601 PRINCIPAL ON BONDS	\$	300,000	\$	541,429	\$	541,429	\$	541,429	\$	-
602 PRINCIPAL ON NOTES		-		-		-		-		
EDUCATION PRINCIPAL PAYMENTS	\$	300,000	\$	541,429	\$	541,429	\$	541,429	\$	-
82230 EDUCATION										
603 INTEREST ON BONDS	\$	26,600	\$	147,600	\$	147,600	\$	147,600	\$	-
604 INTEREST ON NOTES		-		-		-		-		-
EDUCATION INTEREST PAYMENTS	\$	26,600	\$	147,600	\$	147,600	\$	147,600	\$	-
00100 TD ANGEEDS OUT										
99100 TRANSFERS OUT	_		<u></u>			_	<u></u>	_	.	
590 TRANSFERS TO OTHER FUNDS	\$	-	\$	-	\$	2	\$	2	\$	-
GENERAL GOVERNMENT OTHER	\$	-	\$	-	\$	2	\$	2	\$	-
EVDENDITUDES, CENEDAL DEDT SEDVICE	\$	327 164	ø	680 030	·	600 122	\$	689,132	\$	
EXPENDITURES: GENERAL DEBT SERVICE	Þ	327,164	\$	689,029	\$	689,132	3	089,132	•	-
		ъ.	:	E1D.1	r1 •		•	68,151	\$	
	Beginning Fund Balance July 1,									-
		Endi	ng F	und Balance Jui	ne 30	,	\$	-	\$	-

EDUCATION CAPITAL PROJECT FUND

The Education Capital Project Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for major capital repairs in all the county's school properties. There are currently 41 school locations. Five cents of the current property tax provides funding for those repairs. The Board of Commissioners has decided that these funds will only be utilized for specific education capital repair projects.



EDUCATION CAPITAL PROJECTS FUND FUND 177

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	2005-2006 2006-2007 BUDGET			2006-2007	2007-2008
	Audited			Unaudited	
	Actual	Original	Amended	Actual	Estimated
REVENUES					
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ 1,904,837
40120 TRUSTEE'S COLL - PRIOR YEARS	-	-	-	-	-
40130 CLERK & MASTER COLLECTIONS	-	-	-	-	-
40140 INTEREST AND PENALTY	-	-	-	-	-
40150 PICK-UP TAXES	-	-	-	-	-
40161 PMNTS IN LIEU OF TAXES - TVA	-	-	-	-	310
40270 BUSINESS TAX	-	-	-	-	46,460
TOTAL LOCAL TAXES	\$ -	\$ -	\$ -	\$ -	\$ 1,951,607
REVENUES: EDUCATION CAPITAL PROJECT	\$ -	\$ -	\$ -	\$ -	\$ 1,951,607

EXPENDITURES					
72310 BOARD OF EDUCATION					
510 TRUSTEES COMMISSION	\$ -	\$ -	- \$	\$ -	\$ 38,565
TOTAL BOARD OF EDUCATION	\$ -	\$ -	- \$ -	\$ -	\$ 38,565
91300 EDUCATION CAPTIAL PROJ	ECTS				
335 MAINT. & REPAIR SERV. BUILDINGS	\$ -	\$ -	- \$	\$ -	\$ 1,913,042
TOTAL EDUCATION CAPTIAL PROJECTS	\$ -	\$	- \$ -	\$ -	\$ 1,913,042
EXPENDITURES: ED. CAPITAL PROJECTS	\$ -	\$	- \$	\$ -	\$ 1,951,607
	\$ -	\$ -			
	\$ -	\$ -			

EDUCATION CAPITAL PROJECTS FUND 177

MAINTENANCE. & REPAIR - BUILDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2008

		07-2008 UDGET
MECHANICAL SYSTEMS:		
Eagleville - Elementary wing	\$ 68,000	\$ 68,000
MAJOR RE-ROOFING		
Old Kittrell Gym	\$ 100,000	
McFadden	116,000	
LaVergne Primary	82,300	
David Youree	150,000	
Rock Springs Elementary	25,000	
Cedar Grove Elementary	85,000	
Smyrna Middle	 6,500	
Major Re-roofing	\$ 564,800	564,800
MAJOR PAVING/RESEALING		
Smyrna Middle	\$ 80,000	
Walter Hill	127,000	
Eagleville	95,000	
Central Office	 30,000	
Major Paving/Resealing	\$ 332,000	332,000
WINDOW REPLACEMENT		
John Colemon	\$ 190,000	
Smyrna Middle	300,000	
•	\$ 490,000	490,000
CONTINGENCY	\$ 496,807	496,807
TOTAL MAINTENANCE & REPAIRS		\$ 1,951,607

2007-2008 Capital Budget Overview

Presented on the following pages is the 2007-2008 Capital Budget. This section has been divided into two categories: general capital projects and education capital projects.

The county commission has made certain decisions regarding the issuance of debt as follows:

- All debt shall be financed with near level requirements.
- Capital appreciation bonds will not be issued to fund future projects.
- Development Tax proceeds will be applied to finance capital projects.
- Evaluate the fund balance in the Debt Service Fund to ensure there are sufficient funds to meet all components of the Debt Service Fund Balance policy: 1) cash flow requirement; 2) budgeting contingency, 3) emergency contingency, 4) variable rate contingency and 5) growth component.

It is the policy of the county to fund capital expenditures for a period no longer than the anticipated useful life of the asset. In addition, the Rutherford County Commission adopted the following Capital Projects Funding Guidelines for all capital projects:

- 1. Capital project requests shall be accompanied by projections of capital expenditures along with staffing and operating costs.
- 2. Prototype and design plans shall be used when appropriate; realizing a modification fee may be necessary as sites vary.
- 3. Request proposals for available sites within a specified area. Advertise request: identifying area, designating amount of land and any other requirements thereby creating competitive process.
- 4. Any funds allocated for capital projects shall be used within the time period stipulated; otherwise it shall be redirected by the county legislative body to an authorized use. If funds were provided from the issuance of bonds or notes, the redirected use must be authorized by the applicable bond or note resolution.
- 5. Capital projects may be funded partially for feasibility, engineering and/or design studies or in its entirety.
- 6. All professional service providers, such as engineers, architects, environmentalist, soil scientists, etc., shall provide proof of errors and omissions insurance and/or surety bond equal to the total contract amount, to the Rutherford County Finance Director.

The 2007-2008 capital budget is funded through development tax, contributions, the issuance of bonds, notes and the use of undesignated portions of prior debt issues. Many of the projects in this presentation represent continuation or additional phases of projects initiated in previous years. This budget reflects each project in its entirety, with detail reflecting expenditures to date.

DIFFERENCES BETWEEN OPERATING AND BUDGET CAPITAL EXPENDITURES

The Operating Budget provides financing and expenditure control for reoccurring mandated governmental services, e.g. road maintenance, education, general government services, operations of the courts, etc. Operating budgets account for the day-to-day costs of providing government services for a given period. On-going operating budget expenditures are supported by current revenue, unlike capital budget expenditures, which are often supported by the issuance of long-term debt or special grant financing. The Capital Budget provides fiscal control for project specific, one-time expenditures that result in the acquisition of fixed assets. In the case of construction projects, the budget generally spans the total construction period, as opposed to one year. Because of the great difference between these two types of expenditures, it is necessary to budget for them separately.

OPERATING AGENCIES RESPONSIBLE FOR CAPITAL BUDGET DEVELOPMENT AND IMPLEMENTATION

The following departments and agencies play major roles in the development and implementation of the Capital Budget.

BOARD OF EDUCATION

The Board of Education is responsible for identifying the capital needs of the Rutherford County School system.

HEALTH & EDUCATION COMMITTEE

This committee makes recommendations regarding capital needs identified by the Board of Education.

PROPERTY MANAGEMENT

This committee reviews the need for new facilities and improvements to existing facilities, with the exception of schools.

BUDGET COMMITTEE

This committee makes recommendations regarding determining how capital projects will be funded.

The COUNTY COMMISSION must approve all capital projects and the method of funding.

FINANCING OF THE CAPITAL BUDGET

Many of the projects included in the Capital Budget are financed through the issuance of long-term general obligation debt (bonded debt and notes). The annual principal and interest

payments required to amortize the long-term debt is an operating cost and therefore, budgeted in the debt service portion of the annual operating budget. Each year the County commission levies tax on real and personal property in order to support the operating budget appropriations required to retire long-term debt. The annual debt service payments can be viewed as yearly installments on funds borrowed to acquire major public fixed assets, which will benefit the general public for generations to come.

AMENDING THE CAPTIAL BUDGET

From time to time during the course of the year it is necessary to amend the Capital Budget. The Board of Commissioners must approve amendments that increase the total amount of a project. The Capital Budget must be amended in order to: include emergency projects; provide additional funds to cover cost overruns; remove uncommitted cash from completed projects; and to cancel projects that will not begin during the Capital Budget Year. The Board of Education requests amendments to the Capital Budget related to education capital projects. The Budget and Finance committee may approve amendments to capital projects that do not result in a change to the total project cost.

GENERAL GOVERNMENT CAPITAL PROJECTS

In December, 2002, the Board of Commissioners approved a facilities master plan prepared by RM Plan Group, in association with Rufus Johnson Associates as the final approved and authorized plan for the county. In January 2003, the Commissioners approved a construction schedule for the facilities master plan and to initially proceed with the following projects: Archives, Correctional Work Center, and Juvenile Detention Center. Funding to begin these projects was obtained through bonds issued in April, 2003 and from local development tax funds.

The Correctional Work Center and the Juvenile Detention Center is expected to be completed in the spring of 2008.

The committee also determined that the health department located in Smyrna was also in need of renovation. This project is expected to be completed late in the fiscal year 2007.

A new ambulance station and fire station in the Manchester Road area should be completed by the spring of 2008.

Future projects include a firing range, Phase II for Lane Agripark (community center, livestock barn, showring, and Ecology Pavilion), a Justice Center, parking facility, addition of 500-700 bed cell block to the current adult detention center and a law enforcement building.

Rutherford County has agreed to participate in funding road improvement projects with the State of Tennessee and City of Murfreesboro. This includes improvements to Florence Road, Beesley Road, and the Joe B. Jackson Parkway. The Commissioners have also authorized the county to proceed with improvements to Halls Hill Pike. The county will lead this project with the City of Murfreesboro's participation. The estimated commitment for these projects will require approximately \$9.34 million in capital funds. Of this amount, approximately \$6.64 million has been received from the development tax and bond proceeds.

EDUCATION CAPITAL PROJECTS

The following list provides information on education capital projects initiated by the Board of Education. Detailed information related to original budget, amended budget, commitments to date and expenditures to date are presented on the following pages 101 and 102. Phase IV and V projects are funded by bonds, transfers from other completed projects and contributions from the General Purpose School Fund.

PHASE IV PROJECTS

STEWARTS CREEK ELEMENTARY. This project is for construction of a new elementary school located in the Almaville area for a core of 1,000 students and classroom space of 850 students. The school opened August 2006. Project is still open to pay for remaining furniture and equipment.

STEWARTS CREEK MIDDLE. This project is for construction of a new middle school located in the Almaville area for 1,000 students. The school opened August 2006. Project is still open to pay for remaining furniture and equipment.

ALMAVILLE PROPERTY. This project is for future construction of a high school in the Almaville area.

LAVERGNE LAKE ELEMENTARY. This project is for construction of a new elementary school located in the LaVergne area for a core of 1,000 students and classroom space of 850 students. The school opened August 2007. Project is still open to pay for remaining furniture and equipment.

PHASE V PROJECTS

BLACKMAN HIGH ADDITION. This project will add 26 classrooms will expand/renovate the performing arts section. The target date for completion is August, 2007.

OAKLAND & RIVERDALE RENOVATIONS. At each school, this project will add 21 new classrooms and displace 13 classrooms by the renovation. Each school will net eight additional classrooms with this renovation. The target date for completion is August, 2007.

SMYRNA ELEMENTARY ADDITION. This project adds 14 new classrooms. The target date for completion is August, 2007.

ROCKVALE MIDDLE SCHOOL. This project is for construction of a new middle school located in Rockvale for a core of 1,000 students. The target date for the school to open is August 2008.

CITY/COUNTY SEWER PROJECT. This is a joint project between the Board of Education and the City of Murfreesboro to install a sewer line to the proposed Rockvale Middle and

Rockvale High School site. The County is responsible for the cost of engineering, acquiring right of ways, and one half the cost of construction. The City of Murfreesboro will establish a separate assessment district to collect tap fees on behalf of the City and the County.

2006 REPAIRS. This project is for replacement of Smyrna Middle School HVAC and paving, replacement of LaVergne Primary HVAC, and paving at Oakland High School and Riverdale High School.

HOMER PITTARD CAMPUS SCHOOL RENOVATION. This project is a refurbishment to the school. It will include installing an elevator, installing a sprinkler system, updating the plumbing, wiring, and heating and cooling system; and repairing the steps and columns.

NEW ELEMENTARY SCHOOL. This project is to search for land for a new elementary school in the Baker Road area for a core of 1,000 students and classroom space of 850 students. The target date for completion is August, 2009

2007 REPAIRS. This project is for undesignated elementary repairs.

CHRISTIANA ELEMENTARY RENOVATION. This project will add 14 classrooms, more cafeteria space, renovate administration offices and media center, and add a stage at the end of the gym. The target date for completion will be August , 2008.

BUCHANAN RENOVATION. This project will include no new classrooms. It will include exterior paint, floor tile, new baseboards, interior paint, ceilings, kitchen work, and small roof repairs. The target date for completion is August, 2008.

LAVERGNE PRIMARY RENOVATION. This project will add no new classrooms. It will include exterior paint, floor tile, new base, interior paint, ceilings, and kitchen work. The target date for completion will be August, 2008.

COMPTON ROAD MIDDLE. This project is to search for land for construction of a new middle school in the Compton Road area for a 1,000 students. The target date for completion is August, 2009.

BUCHANAN MIDDLE. This project is to search for land for construction of a new middle school in the Buchanan area for 1,000 students. The target date for completion is August, 2009.

HOLLOWAY HIGH SCHOOL HVAC. This project is to replace HVAC at Holloway High School. The target date for completion is August, 2008.

Rutherford County, Tennessee General Capital Projects 2006-2007

DESCRIPTION	Project Estimate		FUNDING		Contracts to Date		Expended To date
AGRICULTURE PROJECTS							
Sale of Guy James Property		\$	4,000,000				
Development Tax (10/06)		\$	505,595				
Donation from Allied Waste		\$	50,000				
ARCHITECT			,	\$	352,407	\$	120,587
ENGINEERING SERVICES					,		,
CONSTRUCTION					376,682		
LAND					,		
total project \$	4,755,595	\$	4,555,595	\$	729,089	\$	120,587
JUSTICE CENTER							
2003 Bond Issue		\$	1,000,000				
Transfer from Correctional Work Ct	t r	Ψ	450,000				
From Development Tax (7/06)	,10		500,000				
ENGINEERING SERVICES			200,000		24,075		24,075
LAND/LEGAL					1,407,867		1,407,867
OTHER CHARGES					250		250
total project \$	35,000,000	\$	1,950,000	\$	1,432,192	\$	1,432,192
	NOW TION						
SMYRNA HEALTH DEPARTMENT RE		Φ	452 205				
Christy Houston Foundation (11/05)		\$	453,385				
State of Tennessee (12/05)			72,844				
State of Tennessee (2/06)			13,678				
Transfer from GF - per state - 2006			61,687				
Transfer from GF - per state - 2007			64,188				
Development Tax (4/07)			62,812		52.500		46 120
ARCHITECT/ENGINEERING					53,590		46,130
BUILDING IMPROVEMENT	<i>550.000</i>	Φ.	720 504	Φ.	681,270	Φ.	244,614
total project \$	550,000	\$	728,594	\$	734,860	\$	290,744

Rutherford County, Tennessee General Capital Projects 2006-2007

DESCRIPTION		Project Estimate		FUNDING		Contracts to Date		Expended To date
JUVENILE DETENTION CENTER/	CORR	ECTIONAL W	OR	K CENTER				
2003 Bond Issue			\$	1,050,000				
Development Tax-Architect				12,000				
Transfer to Justice Center				(450,000)				
2004 Bond Issue				3,378,563				
Development Tax 6/2006-land				500,000				
2006 Bond Issue				13,410,680				
ARCHITECT					\$	1,285,600	\$	1,057,616
ENGINEERING						94,001		61,926
LEGAL/LAND						486,462		486,462
CONSTRUCTION						18,013,290		5,640,875
PERMITS						650		650
CONSULTANT						425,000		342,118
SITE DEVELOPMENT	Φ.	27.200.000	Φ.	47.004.040	Φ.	352,855		352,855
total project	\$	25,200,000	\$	17,901,243	\$	20,657,858	\$	7,942,502
AMBULANCE - MANCHESTER								
Development Tax (7/06)			\$	290,000				
From Flood Mitigation (5/07)			\$	42,000				
ARCHITECT			Ψ	12,000				
ENGINEERING					\$	1,750	\$	1,750
CONSTRUCTION					Ψ	15,962	Ψ	3,162
LAND						75,711		75,711
total project	\$	290,000	\$	332,000	\$	93,423	\$	80,623
CITY/CO ROAD PROJECTS								
Initial Investment 5/1999 - BEES			\$	225,000				
Advance fm Hwy Dept (for BEES				398,325				
Interest earned and used toward	expense	es - Beesley		235,326				
2001 Bond Issue	-\			334,216				
From School Cap. Proj (Siegel Ro	ad)			51,828				
Development Tax-Manson				225,000				
2003 Undesignated (Bond)				189,873				
2003 Bond Issue				2,015,000				
2004 Bond Issue				3,477,471				
Development Tax-2/2006				500,000				
2006 Bond Issue				3,250,000				
SIEGEL & Thompson Lane	\$	1,713,771			\$	1,713,771	\$	1,713,771
MANSON		2,571,753				2,521,753		2,521,753
BEESLEY (const - \$2,944,750)		3,634,662				1,541,998		1,541,998
JBJ PKWY		2,203,200						
FLORENCE		3,500,797				1,494,882		1,494,882
HALLS HILL PIKE		2,705,000				283,444		218,044
South Gate BLVD		100,000		40.000.000	<u></u>	100,000		100,000
total project	\$	16,429,183	\$	10,902,038	\$	7,655,848	\$	7,590,448

PHASE IV

DESCRIPTION		Original Budget		AMENDED BUDGET		Contracts to Date]	Expended To date
STEWARTS CREEK ELEMENTARY		3						
Architect	\$	300,000	\$	416,302	\$	416,302	\$	416,302
Engineering		,		71,154		71,154		71,154
Construction				11,466,939		11,466,938		11,466,938
Land		299,388		299,388		299,388		299,388
Furniture		,		302,223		301,758		301,435
Equipment				282,655		282,655		282,655
Technology				835,000		783,686		783,676
Other Equip.(phones)				36,145		36,145		36,145
Other Capital Outlay				140,000		139,923		139,923
Site Development				1,818,352		1,818,352		1,815,936
Unallocated		10,500,000		-		- ·		-
total project	\$	11,099,388	\$	15,668,158	\$	15,616,301	\$	15,613,552
STEWARTS CREEK MIDDLE								
Architect	\$	360,000	\$	458,623	\$	458,623	\$	458,623
Engineering	Ψ	300,000	Ψ	81,869	Ψ	77,448	Ψ	77,448
Construction				13,369,696		13,369,696		13,366,850
Land		419,148		419,148		419,148		419,148
Furnilture		117,110		436,341		436,341		436,341
Equipment				513,007		513,007		513,007
Technology				1,070,000		965,507		952,892
Other Equip.(phones)				35,123		35,123		35,123
Other Capital Outlay				245,000		244,194		244,098
Site Development				2,338,569		2,313,569		2,310,764
Unallocated		14,150,000		_,550,505		2,515,507		-
total project	\$	14,929,148	\$	18,967,376	\$	18,832,656	\$	18,814,294
ALMAVILLE PROPERTY								
Architect	\$		\$	20,184	\$		\$	
Engineering	Ф	16,800	Φ	19,650	Φ	19,650	Φ	19,650
Construction		10,000		17,030		19,030		17,030
Land		1,921,464		1,974,688		1,974,688		1,974,688
Furniture & Equipment		1,721,404		1,774,000		1,774,000		1,774,000
Site Development				1,387,779		1,371,914		1,367,082
total project	\$	1,938,264	\$	3,402,301	\$	3,366,252	\$	3,361,420
LAVERGNE LAKE ELEMENTARY								
Architect	\$	-	\$	495,043	\$	549,217	\$	549,217
Engineering				117,595		123,146		111,395
Construction				13,050,000		13,114,000		13,082,623
Furniture				1,700,000		314,569		2,909
Equipment						251,604		8,528
Technology						619,038		118,855
Other Equip. (Phones)						23,298		
Other Captial Outlay						100,000		
Site Development				3,466,869		3,310,082		2,227,670
Unallocated		11,000,000						
total project	\$	11,000,000	\$	18,829,507	\$	18,404,954	\$	16,101,197

PHASE V

		A Original		B AMENDED		C Contracts	1	D Expended
DESCRIPTION		Budget		BUDGET		to Date	,	To date
BLACKMAN HIGH ADDITION								
ARCHITECT	\$	292,000	\$	303,051	\$	286,888	\$	286,888
ENGINEERING SERVICES		15,000		37,935		44,455		33,781
CONSTRUCTION		6,650,000		5,538,195		5,702,132		5,286,098
FURNITURE		600,000		683,019		142,270		7,049
EQUIPMENT						89,638		11,827
TECHNOLOGY						313,122		63,403
OTHER EQUIP.(PHONES)						8,868		
SITE DEVELOPMENT		350,000		454,800		35,400		18,300
total project	\$	7,907,000	\$	7,017,000	\$	6,622,773	\$	5,707,346
SMYRNA ELEMENTARY ADDITION	Ф	02 000	Ф	00.000	Ф	05.206	Ф	05.206
ARCHITECT	\$	92,000	\$	90,000	\$	85,396	\$	85,396
ENGINEERING SERVICES		15,000		25,902		28,326		23,356
CONSTRUCTION		1,900,000		2,308,486		2,616,884		2,084,371
FURNITURE		380,000		253,547		53,461		1.702
EQUIPMENT						1,783		1,783
TECHNOLOGY						124,631		41,031
OTHER EQUIP.(PHONES)		100 000		260.065		7,071		7,071
SITE DEVELOPMENT	\$	100,000 2,487,000	\$	369,065 3,047,000	\$	17,115 2,934,667	\$	17,115 2,260,123
total project	Ф	2,467,000	Ф	3,047,000	Ф	2,934,007	Þ	2,200,123
RIVERDALE HIGH RENOVATION								
ARCHITECT	\$	_	\$	334,129	\$	377,363	\$	359,865
ENGINEERING SERVICES	Ψ		Ψ	12,835	Ψ	30,234	4	17,423
BUILDING IMPROVEMENT				8,000,300		7,986,863		3,325,776
FURNITURE				405,000		60,443		-,,
TECHNOLOGY				,		4,388		
CONTINGENCY				39,235		,		
SITE DEVELOPMENT		6,676,845		10,765		12,265		12,265
total project	\$	6,676,845	\$	8,802,264	\$	8,471,556	\$	3,715,329
OALL AND HIGH DENOVATION								
OAKLAND HIGH RENOVATION	¢.		Φ	224 205	Φ	270.972	¢	242 451
ARCHITECT	\$	-	\$	334,385	>	379,872	\$	342,451
ENGINEERING SERVICES				12,835		30,234		16,745
BUILDING IMPROVEMENT				7,716,000		7,716,000		3,036,678
FURNITURE TECHNOLOGY				405,000		61,016		
TECHNOLOGY				20.607		4,388		
CONTINGENCY SITE DEVELOPMENT		6 274 025		39,687 10,313		11,812		11 012
total project	•	6,374,025 6,374,025	\$	8,518,220	\$	8,203,322	©	11,812 3,407,686
totai project	\$	0,3/4,025	Þ	0,310,440	Ф	0,203,322	\$	3,407,000

ROCKVALE MIDDLE SCHOOL								
ARCHITECT	\$	528,000	\$	528,000	\$	662,470	\$	525,991
ENGINEERING SERVICES		50,571		195,002		225,240		145,647
CONSTRUCTION		18,685,305		18,721,604				
FURNITURE, FIXTURES & EQUIPMENT LAND		2,575,000 3,250,000		2,575,000 3,263,891		3,263,891		3,263,891
SITE DEVELOPMENT		3,009,240		3,009,240		30,250		30,250
total project	\$	28,098,116	\$	28,292,737	\$	4,181,851	\$	3,965,779

2006 REPAIRS SMYRNA MIDDLE HAVC & PAVING	\$	1 965 001	\$	1 665 600	\$	1 665 600	\$	1 272 575
LAVERGNE PRIMARY HVAC	Ф	1,865,001 800,052	Ф	1,665,600 1,409,600	Э	1,665,600 1,334,800	Ф	1,272,575 771,004
OAKLAND/RIVERDALE PAVING		360,000		360,000		1,554,600		771,004
total project	\$	3,025,053	\$	3,435,200	\$	3,000,400	\$	2,043,579
CITY/COUNTY SEWER PROJECT	Ф	2 000 000	Ф	2 000 000	Ф	107.000	Ф	107,000
ENGINEERING SERVICES LEGAL SERVICES	\$	2,000,000	\$	2,000,000	\$	186,000 30,825	\$	186,000 30,825
OTHER CONSTRUCTION						1,447,067		106,206
LAND						133,807		133,807
total project	\$	2,000,000	\$	2,000,000	\$	1,797,699	\$	456,838
GAMPING AGMA OF PENONATION								
CAMPUS SCHOOL RENOVATION ARCHITECT	\$	_	\$		\$	195,125	\$	101,311
ENGINEERING SERVICES	Ф	-	Ф	-	Ф	975	Э	975
BUILDING IMPROVEMENTS		1,250,000		1,250,000		713		713
SITE DEVELOPMENT		1,200,000		1,200,000		4,250		4,250
total project	\$	1,250,000	\$	1,250,000	\$	200,350	\$	106,536
NEW ELEMENTARY SCHOOL								
ENGINEERING SERVICES	\$	_	\$	_	\$	13,140	\$	500
CONTINGENCY	Ψ	84,498	Ψ	84,498	Ψ	13,110	Ψ	200
LAND		925,000		925,000				
total project	\$	1,009,498	\$	1,009,498	\$	13,140	\$	500
2007 REPAIRS								
UNDESIGNATED ELEMENTARY	\$	132,934	\$	132,934	\$	-	\$	-
total project	\$	132,934	\$	132,934	\$	-	\$	-
CHRISTIANA ELEMENTARY RENOVATION								
BUILDING IMPROVEMENTS	\$	4,250,000	\$	4,250,000	\$	_	\$	_
total project	\$	4,250,000	\$	4,250,000	\$	-	\$	_
				· · · · · · · · · · · · · · · · · · ·				
BUCHANAN RENOVATION					_		_	
BUILDING IMPROVEMENTS	\$	650,000	\$	650,000	\$	-	\$	
total project	\$	650,000	\$	650,000	\$	-	\$	-
LAVERGNE PRIMARY RENOVATION								
BUILDING IMPROVEMENTS	\$	650,000	\$	650,000	\$	-	\$	
total project	\$	650,000	\$	650,000	\$	-	\$	-

LAND	\$ 1,817,000	\$ 1,817,000	\$ - \$	-
total project	\$ 1,817,000	\$ 1,817,000	\$ - \$	
BUCHANAN MIDDLE				
LAND	\$ 1,817,000	\$ 1,817,000	\$ - \$	-
total project	\$ 1,817,000	\$ 1,817,000	\$ - \$	-
HOLLOWAY SCHOOL				
HVAC	\$ 950,000	\$ 950,000	\$ - \$	-
total project	\$ 950,000	\$ 950,000	\$ - \$	-

RUTHERFORD COUNTY SCHOOL BUILDING PROGRAM Phase IV July 1, 2007

			St	ewarts Creek	St	ewarts Creek		La	vergne Lake
SOURCE OF FUNDING			Middle]	Elementary	Almaville Property	F	Elementary	
GPS (Phase IV - Almaville School Complex	\$ 2,796,800			560,000		2,220,000	16,800		
Interfund Note - GPS	\$ 1,080,000						1,080,000		
GPS (LaVergne Lake Elementary)	\$ 1,823,000								1,823,000
2004 Bonds (lgip10)	\$ 35,090,000			18,567,336		13,532,656	2,305,501		684,507
2006 Bonds(lgip 9)	\$ 16,322,118								16,322,118
Transfer to Phase V(Rockvale Middle)	\$ (159,960)			(159,960)					
transfer to Phase V(New Elementary)	\$ (84,498)					(84,498)			
FUNDING SOURCE	\$ 56,867,460	II	\$	18,967,376	\$	15,668,158	\$ 3,402,301	\$	18,829,625
Amended Budget Phase IV	\$ 56,867,342	=	\$	18,967,376	\$	15,668,158	\$ 3,402,301	\$	18,829,507
Variance Between Source & Budget	\$ 118	=	\$	-	\$	-	\$ -	\$	118

Phase V July 1, 2007

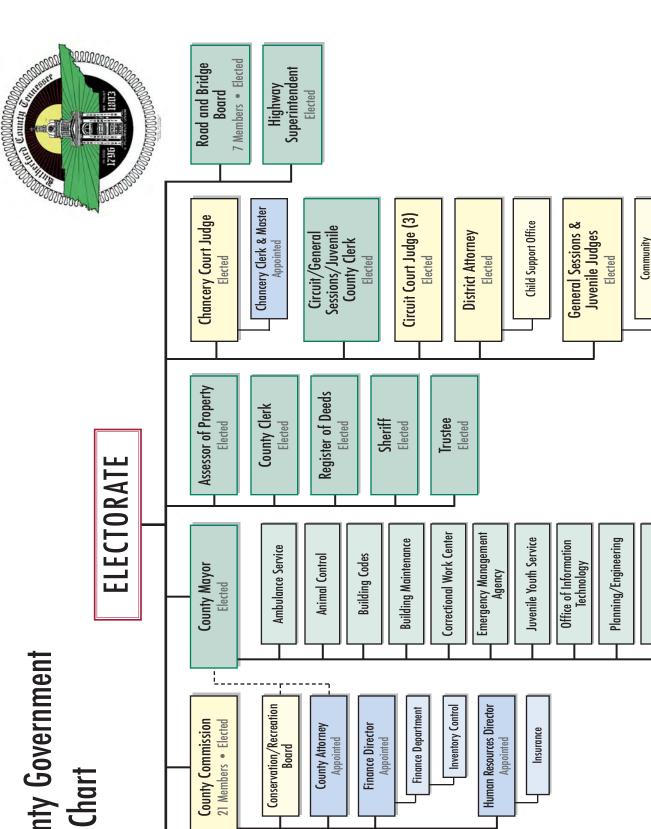
				Blackman High	Riverdale Higl	h	Oakland High	Smyrna Elementary			City/County Sewer
SOURCE OF FUNDING	ř			Addition	Renovation		Renovation	Addition	2006 Repair		Project
Transfer from Phase III(New Middle)	\$	41,921	=						_		•
Transfer from Phase III(New Middle)	\$	2,300									
GPS (Rockvale Middle School)	\$	218,000									
GPS (Rockvale Middle School)	\$	1,569,000									
2003 Bonds (LGIP 3)	\$	6,350									
2006 Bonds (Lgip 9)	\$	29,933,153		7,017,000	7,121,97	5	6,819,025	2,487,100	3,025,05	53	2,000,000
Transfer from Phase III(Christiana Middle)	\$	9,240									
Transfer From Phase III(Siegel)	\$	21,467									
Transfer from Phase IV(LaVergne Addition	\$	13,194									
Transfer from Phase III(2005 Ele. Repairs	\$	30,147							30,14	17	
Transfer from Phase III(SC3)	\$	84,498									
Transfer from Phase III(SC2)	\$	159,960									
Transfer from Phase III(2005 Repairs)	\$	132,934									
GPS (Dec/2006)	\$	786,000						560,000			
GPS(Mar/2007)	\$	1,250,000									
GPS(April/2007)	\$	380,000							380,00	00	
GPS(June/2007)	\$	875,000									
FUNDING SOURCE	\$	35,513,164	=	\$ 7,017,000	\$ 7,121,97	5	\$ 6,819,025	\$ 3,047,100	\$ 3,435,20	00	\$ 2,000,000
						T					
Amended Budget Phase V	\$	73,638,853	=	\$ 7,017,000	\$ 8,802,26	4	\$ 8,518,220	\$ 3,047,000	\$ 3,435,20	00	\$ 2,000,000
Variance Between Source & Budget	\$	(38,125,689)	=	\$ -	\$ (1,680,28	9)	\$ (1,699,195)	\$ 100	\$ -		\$ -

						В	uchanan	L	aVergne						
	Rockvale Middle	Campus School	New Elementary		Christiana Ele.		Ele.	1	Primary	Co	mpton Road]	Buchanan	Н	lolloway
	School	Renovation	School	2007 Repairs	Renovation	R	enovation	R	enovation		Middle		Middle		Hvac
:	\$ 41,921														
	2,300														
	218,000														
	1,569,000														
	6,350														
	1,463,000														
	9,240														
	21,467														
	13,194														
			84,498												
	159,960		84,498												
	139,900			132,934											
	176,000		50,000	132,734											
	170,000	1,250,000	30,000												
		1,230,000													
			875,000												
	3,680,432	\$ 1,250,000	\$ 1,009,498	\$ 132,934	\$ -	\$	-	\$	-	\$		\$	-	\$	-
		, ,	, ,												
	\$ 28,292,737	\$ 1,250,000	\$ 1,009,498	\$ 132,934	\$ 4,250,000	\$	650,000	\$	650,000	\$	1,817,000	\$	1,817,000	\$	950,000
	\$ (24,612,305)	\$ -	\$ -	\$ -	\$ (4,250,000)	\$	(650,000)	\$	(650,000)	\$	(1,817,000)	\$	(1,817,000)	\$	(950,000)

RUTHERFORD COUNTY, TENNESSEE POTENTIAL CAPITAL PROJECTS

\$
3,000,000 4,200,000
4,200,000 unknown 34,000,000 4,000,000 30,000,000 1,000,000
\$ 76,200,000
3,250,000 22,100,000 20,240,000 19,700,000 40,340,000 21,500,000 13,462,000 3,090,000 3,250,000 962,000 15,500,000

Rutherford County Government Organizational Chart



Constitutional Offices

Juvenile Detention

Vehicle Maintenance

Solid Waste

General Adm., Food Service & Transportation

Human Resources & Student Services

Facilities Engineering & Construction

Budget & Finance

41 Principals

Appointed

Curriculum &

Instruction

Director of Schools

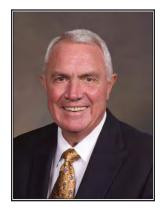
Appointed

7 Members • Elected

School Board

Learning Center





COUNTY MAYOR

Fund# 101 • Account 51300, page 15

Ernest Burgess • Elected Official 2006-2010

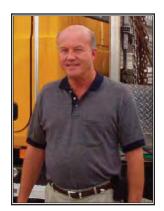
County Courthouse Suite 101

Phone: (615) 898-7745 • Fax: (615) 898-7747

E-mail: eburgess@rutherfordcounty.org

MISSION STATEMENT:

The County Mayor's Office directs, organizes and coordinates County government activities and oversees the day-to-day operations of the County. This department provides for the delivery of services to our customers — the citizens of Rutherford County, Tennessee in the most efficient and cost effective manner possible.



HIGHWAY DEPARTMENT

Fund# 131 • Account 61000-68000, page 63

Mike Williams, Road Superintendent • Elected Official 1992-2008 1510 Rutledge Way

Phone (615) 898-7856 • Fax: (615) 898-7961 E-mail: mwilliams@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Highway Department is responsible for the maintenance of roads that are a part of the county road system. The department consists of a superintendent who directly supervises construction and maintenance of county roads under the authority and direction of a seven-member road board. The Highway Department has various crews which do all types of maintenance, rock crushing, paving, patching, pipe installation, road building and trucking, as well as a shop that does maintenance of all equipment used by the highway department. The department also contracts work from private industry to perform work on the road system as needed.



BOARD OF EDUCATION

Fund# 141 • Account 71100-76100, page 74

Harry Gill, Director of Schools • Appointed Official 2240 South Park Blvd.

Phone: (615) 893-5812 • Fax: (615) 904-3772

E-mail: gillh@rcs.k12.tn.us

MISSION STATEMENT:

The mission of the Rutherford County School System is to provide an educational environment that encourages and enables each student to develop to his/her highest potential and to become a responsible and contributing member of society. The superintendent is appointed and is under the authority and direction of an elected seven-member board.



TRUSTEE'S OFFICE

Fund# 101 • Account 52400, page 23

Teb Batey • Elected Official 2006-2010

County Courthouse Suite 102

Phone: (615) 898-7705 • Fax: (615) 898-7970

E-mail: tbatey@rutherfordcounty.org

MISSION STATEMENT:

The Trustee's Office is an elective office. The Trustee serves as the treasurer of the county and in this position, he must implement a sound cash management policy because of its affect on other county offices and on taxpayers. The office serves as the county bank since it handles all receipts and disbursements for the operating departments of general government, public education, and highways. The Trustee is responsible for billing and collecting property taxes, maintaining accurate records of property tax payments, managing the total cash of the county, and investing the idle cash funds. The Tennessee Code Annotated describes the operating procedures under which the Trustee must adhere.



PROPERTY ASSESSOR'S OFFICE

Fund# 101 • Account 52300-52310, page 22

John Barbee, T.C.A • Elected Official 2004-2008

319 N. Maple Street, Suite 200

Phone: (615) 898-7750 • Fax: (615) 896-2759

E-mail: jbarbee@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Assessor of Property is to accurately and uniformly assess and map all real property in Rutherford County, Tennessee, to assess all personal property and make audits, to reappraise the County every four years, and to comply with state rules and guidelines.



COUNTY CLERK

Fund# 101 • Account 52500, page 24

Georgia Lynch • Elected Official 2002-2010

319 N. Maple Street

Phone: (615) 898-7799 • Fax: (615) 898-7830

E-mail: glynch@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Rutherford County Clerk's office is to: 1) Enforce State Motor Vehicle Laws regarding titling and registration of motor vehicles, 2) Enforce State Laws regarding the appointment of Administrators and Executors relative to the Probate of Estates (Wills), 3) Enforce State Laws regarding the appointments of Conservators and Guardians, 4) Enforce the State Business Tax Act, 5) Enforce County Hotel/Motel Tax Laws, 6) Enforce State Laws regarding the issuance of Marriage License, 7) Enforce State laws regarding the issuance of Notary Public-at-Large Commission certificates, 8) Enforce Federal Laws regarding the Processing of Passport applications, 9) Enforce State Laws regarding the issuance of County Beer Permits, 10) Enforce State and County Laws regarding the preparation of Rutherford County Legislative Board Minutes and the execution of contracts etc., and 11) To collect the appropriate State and County Fees for the above mentioned duties.



CIRCUIT COURT CLERK

Fund# 101 • Account 53100, page 25

Eloise Gaither • Elected Official 1994-2010

Judicial Building Suite 201

Phone: (615) 898-7820 • Fax: (615) 217-7119

E-mail: egaither@rutherfordcounty.org

MISSION STATEMENT:

By statute, Clerks of Tennessee State Courts are elected or appointed for a term of 4 years. Court Clerks are required to attend court sessions and perform all clerical functions of the court. The clerk is a ministerial officer lacking judicial powers and is subject to all orders of the Court. The Clerk's duties are set forth in Title 18, T.C.A. The Clerk is responsible for all fillings, processing and final disposition of cases, which include several phases of the Civil and Criminal law procedures in the Juvenile, General Sessions (Civil & Criminal), Circuit Civil and Circuit Criminal Courts.



JOHN BRATCHER

CHANCERY COURT CLERK

Fund# 101 • Account 53400, page 27

John Bratcher, Clerk & Master • Elected Official Judicial Building Suite 302

Phone (615) 898-7860 • Fax: (615) 849-9553

E-mail: jbratcher@rutherfordcounty.org

MISSION STATEMENT:

The Chancery Court is a Trial Court of general original jurisdiction of all cases of an equitable nature, where the debt or demand exceeds fifty dollars; and every matter of equitable cognizance above said amount is presumed to be within its inherent jurisdiction as a Court of Equity. Established by the Constitution of the State of Tennessee, the Chancery Court has original jurisdiction as a Court of Equity and over certain other matters, as assigned to it by the legislature, some of them exclusively, others concurrently with the Circuit Court. The Chancery Court collects and distributes child support, collects delinquent property taxes for the county and the cities of Murfreesboro, Smyrna, and La Vergne, and administers conservatorships and investment of litigant funds paid into the court's registry. The Clerk and Master is the principal administrative aide to the Chancery Court, providing assistance in the areas of courtroom administration and records management, docket maintenance, revenue management, maintenance of court minutes, official communication, and various other court-associated duties. The Clerk and Master is appointed to sit as special Master to hear temporary child custody and child and spousal support matters. Hearings are conducted on Mondays and Wednesdays. The Clerk and Master is appointed by the Chancellor for a six-year term pursuant to the state constitution.



REGISTER OF DEEDS

Fund# 101 • Account 51600, page 17

Jennifer Gerhart • Elected Official 1998-2010

319 N. Maple Street, Suite 133

Phone: (615) 898-7870 • Fax: (615) 898-7987

E-mail: jgerhart@rutherfordcounty.org

MISSION STATEMENT:

The Register of Deeds Office is commissioned by state statute to record and preserve certain documents that provide public notice of property ownership, liens and contracts, and other transactions and information that affects the public interest.

The Register of Deeds Office is given specific direction by state statutes on how to record, index and maintain the records including detailing the specific information that is required on the documents, the information that our office must place on the documents, and the need for accurate indexing of the documents to allow for easy accessibility.

Revenues are derived from recording and filing fees and a commission of the collection of State of Tennessee conveyance and mortgage taxes. Proper accounting procedures are required including the monthly reporting to the State Department of Revenue of all taxes collected. Audits are conducted annually by the State of Tennessee.



SHERIFF'S DEPARTMENT

Fund# 101 • Account 54110, page 30

ADULT DETENTION CENTER

Fund# 101 • Account 54210, page 32

Truman Jones, Sheriff • Elected Official 1983-2010

940 New Salem Highway

Phone: (615) 898-7770 • Fax: (615) 890-5861

E-mail: tjones@rutherfordcounty.org

SHERIFF'S DEPARTMENT MISSION STATEMENT:

The office of Sheriff is authorized and established by the Constitution of the State of Tennessee. The Sheriff is a constitutional officer that is elected by regular elections every four years. The sheriff is charged by law to service the courts within the jurisdiction of the county and all courts of record of this state. He/She is charged +with the custody and control of inmates placed in the Detention Facility until discharged by law. He/She is the conservator of the peace by which the Sheriff is to keep the peace, prevent crime, arrest any person lawfully, or to execute process of the law, civil or state.

ADULT DETENTION CENTER MISSION STATEMENT:

The Rutherford County Adult Detention Center is a combined facility under the Sheriff of the County. All inmates within that facility will be provided with a safe, secure and humane environment for staff, inmates and the community. The Rutherford County Adult Detention Center is a primary holding facility that will confine pretrial male and female inmates as well as sentenced prisoners in a podular single cell environment. The detention facility operates their own kitchen and laundry facilities and provides medical services, a library, a law library and outdoor recreation area for use of said inmates. The facility complies with the laws of Rutherford County, the State of Tennessee and the United States.

GENERAL SESSIONS COURT

Fund# 101 • Account 53300, page 26

Judge Ben H. McFarlin, Jr., • Elected Official Judge David Loughry, • Elected Official Judge Larry D. Brandon • Elected Official Judicial Building Suite 503

Phone: (615) 898-7831 • Fax: (615) 898-7835 E-mail: bmcfarlin@rutherfordcounty.org



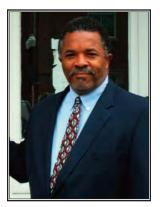
JUDGE BEN H. MCFARLIN, JR.



JUDGE DAVID LOUGHRY

MISSION STATEMENT:

General Sessions Court is an independent "judicial office". By Tennessee constitution, the General Sessions Judges are elected by county-wide vote to eight (8) year terms. Tennessee Code Annotated Section 16-15-501 vests the court with all the jurisdiction and shall exercise the authority formerly conferred by law upon justices of the peace in all civil and criminal cases, suits and actions. The jurisdiction, power and authority of the court shall be coextensive with the county. In addition, the courts are vested with jurisdiction over probate, county court and juvenile matters. Judicial Commissioners issue criminal process and warrants as set forth by T.C.A. 40-1-111 and T.C.A. 40-5-102, with all the powers enumerated therein.



JUDGE LARRY D. BRANDON



JUVENILE COURT

Fund# 101 • Account 53500, page 28

Donna Scott-Davenport, Juvenile Judge • Elected Official Judicial Building Suite 301

Phone: (615) 217-0061 • Fax: (615) 217-7130

E-mail: dscott@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Juvenile Court Judge's key purpose is the practical understanding of youth and families and their behavior problems in relation to their total life needs. In addressing those needs, the Juvenile court Judge encounters some of the most disturbing social problems of our community. The Juvenile Court system has a protective as well as a corrective role toward children. A variety of judicial functions are necessary to undertake the diversity of issues of Juvenile Court. They include making decisions regarding the disposition or rehabilitation of our unruly and delinquent children. We place children who are dependent/neglected and/or abused into state custody fort their own protection and possibly terminate those parental rights.

Parentage is established for all children in Rutherford County who are born out of wedlock while attempting to create a bond between both parents and child as well as ordering child support and enforcement of those orders is a consideration. It is the mission of the Rutherford County Juvenile Judge to uphold the law, protect society, protect our children, address the legal and moral obligations of parents and bring society to a better understanding of the problem we face with our youth.



COUNTY ATTORNEY

Fund# 101 • Account 51400, page 16

James C. Cope • Appointed Official 16 Public Square North

Phone: (615) 898-7846 • Fax: (615) 893-5581

E-mail: jcope@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Rutherford County Attorney's office is to render legal services to the County and/or any of its officials, departments, offices, branches and boards and to represent the County in legal matters before administrative tribunals and in court effecting or touching upon the conduct of the business of the County. The County Attorney shall utilize the services of his office staff to assist in the administration and handling of the County's legal matters and problems. The County Attorney's Office is not generally responsible for the handling and defense of general liability and casualty claims as this is covered by general liability and casualty insurance. The County Attorney attends the meetings of the Rutherford County Commission and such County Committee meetings as requested from time to time.



ELECTION COMMISSION

Fund# 101 • Account 51500, page 17

H. Hooper Penuel, Jr., Administrator of Elections • Appointed Official 1 Public Square South

Phone: (615) 898-7743 • Fax: (615) 898-7938

E-mail: hpenuel@rutherfordcounty.org

MISSION STATEMENT:

The Election Commission serves to ensure Rutherford County citizens the opportunity to exercise their right to vote in Federal, State, County and Municipal elections within the proper jurisdiction by providing convenient, effective voter registration, voting sites and services, and operating the elections process in an open, fair, and effective manner as required by the laws of Tennessee and of the United States.



FINANCE DEPARTMENT

Fund# 101 • Account 52100, page 21

Lisa A. Nolen, CPA, CGFM • Appointed Official

County Courthouse Suite 201

Phone: (615) 898-7795 • Fax: (615) 904-7526

E-mail: lnolen@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Finance Department is committed to ensuring that quality financial services and information are provided to management, departments and related parties for the benefit of the residents of Rutherford County. This is achieved by maintaining a centralized accounting, fixed asset inventory, payroll and budgeting system for all county departments. The department ensures compliance with generally accepted accounting principles, as well as federal and state laws. The department also enables other county departments to demonstrate accountability for the resources that taxpayers have provided to operate their programs.



HUMAN RESOURCES DEPARTMENT

Fund# • Account 51310, page 16

Jeff Craig • Appointed Official Judicial Building Suite 202

Phone: (615) 494-4480 • Fax: (615) 904-7526

E-mail: jcraig@rutherfordcounty.org

MISSION STATEMENT:

The Human Resources Department seeks to provide effective human resource management by developing and implementing policies, programs and services which contribute to the attainment of both county and employee goals. The department provides information and support in the areas of employment, training, compensation, benefits, and to ensure compliance with all applicable local, state and federal laws, rules and regulations for active and retired employees. The department strives to properly balance the needs of the employees and the needs of Rutherford County Government while encouraging a diverse workforce in a safe and discrimination/harassment free environment with an emphasis on organizational communication.



AGRICULTURE EXTENSION SERVICE

Fund# 101 • Account 57100, page 41

Dewayne Trail, Director • State Employee 315 John Rice Blvd

Phone: (615) 898-7710 • Fax: (615) 898-7999

E-mail: mdtrail2@utk.edu

MISSION STATEMENT:

To provide the latest research-based educational information from Tennessee's land-grant college in the areas of Agriculture, Home Economics, 4-H and other Youth, Horticulture, and Community Resource Development to Rutherford County's rural and urban residents. The Extension Service provides specific educational needs for over 100,000 clients, annually, plus mass media programming. This is accomplished through personal visits, phone calls, seminars, field days, group meetings, and newsletters.



AMBULANCE SERVICE

Fund# 101 • Account 55130, page 38

Mike Nunley, Director • County Employee

606 East Burton Street

Phone: (615) 898-7790 • Fax: (615) 898-7952

E-mail: mnunley@rutherfordcounty.org

MISSION STATEMENT:

It is the policy and goal of the Rutherford County Emergency Medical Service to provide the community we serve with the best emergency medical care possible. We will fulfill this obligation twenty-four hours a day, seven days a week. We will not be satisfied with a good, average, or excellent overall rating unless we can assure ourselves that every patient receives care appropriate to his or her needs, commensurate with our talents, training and current medical practices.

We realize the key to the efficient and effective delivery of emergency care is not dependent on equipment per se, but on well-trained, dedicated individuals working together toward a common goal. It is our goal, as administrators of R.C.E.M.S. to assemble approximately one hundred (100) of the best individuals, to equip them, and structure a system whereby they may accomplish the best emergency care and transportation of the ill and injured to each prospective patient from a 2000 census population of more than 188,000.



ANIMAL SERVICES

Fund# 101 • Account 55120, page 37

Tracy M. Hill, Director • County Employee 285 John Rice Blvd.

Phone: (615) 898-7740 • Fax: (615) -8987994

E-mail: thill@rutherfordcounty.org

MISSION STATEMENT:

The mission of Rutherford County Animal Services is to work in partnership with the community to create a safe, healthy and caring environment for both our citizens and animals through education and courteous, effective enforcement of the Rutherford County Private Act (Chapter #55, Senate Bill 1161) and the laws and regulations of the State of Tennessee.



COMMUNITY CARE NURSING HOME

Fund# 101 • Account 55140, page 39

Charles M. King, Administrator • Employee of Community Care, Inc.

901 County Farm Road

Phone: (615) 893-2624 • Fax: (615) 898-7989

E-mail: mking@rutherfordcounty.org

MISSION STATEMENT:

Community Care of Rutherford County, Inc. is dedicated to the promotion of health and to the advancement of growth for patients of our health care center, the personnel on our staff, and for all people in our community directly or indirectly.

We believe in human dignity; and recognize that each person has physical, mental, emotional, and spiritual needs and rights, and that these rights must be respected. This respect is reflected in our tireless efforts to serve and preserve life and to prepare for its termination through spiritual support, understanding and empathy when death is inevitable.



COMMUNITY LEARNING CENTER

Fund# 101 • Account 51900, page 20

Dr. Michael Payne • County Employee

400 West Main Street

Phone: (615) 898-4501 • Fax: (615) 896-9537

E-mail: mpayne@rutherfordcounty.org

MISSION STATEMENT:

The Community Learning Center is an alternative school that serves high school students of Rutherford County. The Community Learning Center is a Category I school that is accredited by the State of Tennessee Department of Education. Our staff includes a Director, Assistant Director, and a classroom teacher. All of the aforementioned people have various academic subjects that they are responsible for teaching.

Our major mission is to take at-risk teens and provide an academic program to ensure that each student will graduate from high school. We also strive to attain other objectives. We attempt to convince them, in certain situations, that there is a right and wrong. We work diligently on improving our students' coping skills which include family members, school officials, teachers, and society as a whole. We use various methods to enhance their self-esteem and worth to society. Finally, we have a passion to persuade our students the importance and magnitude for them to contribute to society as opposed to being a burden to society in regard to the future.



CORRECTIONAL WORK CENTER

Fund# 101 • Account 54220, page 33

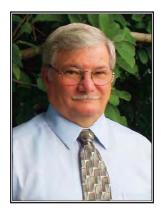
Alan Miller, Superintendent • County Employee 1710 South Church Street

Phone: (615) 898-7847 • Fax: (615) 898-7837

E-mail: amiller@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Rutherford County Correctional Work Center is as follows: Our primary objective is to provide for the safety of the public, our employees and all offenders placed in our care. To meet this goal, we pledge to supervise all those in our custody by implementing correctional practices that contribute to the effectiveness of the criminal justice system. Our vision is be become a recognized leader for the economic and social contributions provided by our agency to and for the citizens of Rutherford County.



DISASTER RELIEF/EMERGENCY MANAGEMENT

Fund# 101 • Account 54430, page 35

Roger Allen, Director • County Employee 1220 West College Street

Phone: (615) 898-7764 • Fax: (615) 898-7840

E-mail: rallen@rutherfordcounty.org

MISSION STATEMENT:

The mission of Emergency Management is to coordinate disaster mitigation, preparedness, response, and recovery within Rutherford County. This includes the coordination of public and private emergency service providers, contingency plan development, training, and public education to save lives and protect property from the effects of major emergencies or disasters.



DRUG COURT

Fund# 101 • Account 53200, page 26

Mary Schneider, Coordinator • County Employee 123 East College Street

Phone: (615) 217-7124 • Fax: (615) 217-7127 E-mail: mschneider@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Sixteenth Judicial District Drug Court Program is to reduce the length of incarceration, reduce the recidivism rate of crimes related to substance abuse and improve the safety and quality of life in our community by utilizing in innovative, efficient, integrated model of services.



COUNTY BUILDINGS

Fund# 101 • Account 51800, page 19

Ben Mankin, Director • County Employee

502 Memorial Boulevard

Phone: (615) 904-7547 • Fax: (615) 494-9704

E-mail: bmankin@rutherfordcounty.org

MISSION STATEMENT:

The Building Maintenance Department's mission is to efficiently maintain the county's facilities in a manner that provides guests, personnel, and officials an environment in which they can perform successfully. This includes maintaining physical locations, facility improvement, risk management, facility and life security, facility and life safety and energy conservation.



ENGINEERING OFFICE

Fund# 10 • Account 51720, page 18

Delwyn Corbitt, County Engineer • County Employee

1 Public Square South

Phone: (615) 898-7730 • Fax: (615) 898-7823

E-mail: dcorbitt@rutherfordcounty.org

MISSION STATEMENT:

The County Engineer provides engineering review services for the Rutherford County Regional Planning Commission, Building Codes and other county departments. The department provides engineering counsel to other county departments and officials as requested. The department reviews subdivision and site development plans submitted for approval by the planning commission for compliance with applicable regulations. An emphasis is placed on storm water management provisions and adherence to articles of the national flood development projects for compliance with approved plans. To ensure that acceptable construction is achieved, the department administers a construction financial surety program with subdivision developers. The department has oversight responsibility for the program to the point where the subdivision is accepted by the highway department.



HEALTH DEPARTMENT

Fund# 101 • Account 55110, page 37

Andre Fresco • State Employee 100 West Burton Street

Phone: (615) 898-7785 • Fax: (615) 898-7829

E-mail: andre.fresco@state.tn.us

MISSION STATEMENT:

The mission of the department, in collaboration with state and local governments and private health care systems, is to protect and promote the health of the community. Through assessment, policy development or promotion, and the assurance of the availability of health care we fulfill society's interest in assuring conditions in which people can be healthy.

Assessment is the fundamental role of surveillance, vital records' maintenance, and the evaluation of health status, health care and environmental risks to health. Policy development involves conducting community-level planning and priority setting and promotion of policies or programs for the community. Assurance is the development of necessary health services, provision of those that are population-based and facilitation of access to the benefits of health care.



INFORMATION TECHNOLOGY

Fund# 101 • Account 52600, page 24

Brian Robertson, Director • County Employee Courthouse Suite 104

Phone: (615) 898-7762 • Fax: (615) 898-7956 E-mail: brobertson@rutherfordcounty.org

MISSION STATEMENT:

The Office of Information Technology provides direction, planning, resources and coordination in managing the information systems needs of Rutherford County Government. The mission is to provide continually improving information resources and services in partnership with County Agencies.

Duties and responsibilities include the following: formulation and maintenance of an ongoing information systems planning process; establish and maintain a network infrastructure to support a county-wide network; recording and broadcast of County meetings on Government access cable stations; coordinate multiple vendor activities; county disaster recovery planning; assurance of electronic access to public information by the public; plan, purchase, install, maintain and operate various hardware/software components of the county's computer networks when cost-effective; maintain county systems security; provide training to users; stay informed regarding technological progress and its impact on the county; oversight of geographic information systems and electronic document management systems development; coordinate the county's internet presence; coordinate technological acquisitions and maintenance agreements; and to act as a conduit for open communications with and between all county agencies.



INSPECTION & REGULATION

Fund# 101 • Account 54510, page 36

David Jones, Director • County Employee 1 Public Square South

Phone: (615) 898-7734 • Fax: (615) 898-7941

E-mail: djones@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Building Codes Department is a service department providing construction inspections by certified building inspectors to protect the public's life, health and welfare in the built environment. Zoning and Code Enforcement policies encourage preservation and protection of neighborhood values. The protection is provided through the adoption and enforcement, by state and local governments, of the performance-based provisions contained in the Standard Building Code and Rutherford County Zoning Resolution.

The department is responsible for the issuance of all residential and commercial building permits. The collection of funds generated by these permits is utilized by the General Fund. The department is also responsible for the preparation and processing of complaints, inspections and other legal notification for violations of the Rutherford County Zoning Resolution and Building Codes.



JUVENILE DETENTION CENTER

Fund# 101 • Account 54240, page 34

Lynn Duke, Director • County Employee 400 West Main Street

Phone: (615) 898-7954 • Fax: (615) 898-7967

E-mail: lduke@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Juvenile Detention Center provides secure detention for unruly and delinquent youth of Rutherford County and various other counties throughout the State of Tennessee. The Detention Center and it's staff strive to provide superior care for those youth who are being detained in the center. The mission of the Rutherford County Juvenile Detention Center is to serve both the youth and the community by providing a safe and secure environment for their detainment. In addition, the center provides transportation of Rutherford County youth to and from Juvenile Court and various appointments within the community.



JUVENILE YOUTH SERVICES

Fund# 101 • Account 53910, page 29

Teena Gray, Director • County Employee 124 North Maple Street

Phone: (615) 898-7850 • Fax: (615) 907-3148

E-mail: tsanders@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Youth Services' primary objective is to carry out orders and directives handed down by the Juvenile Court Judge and Referee. Those orders include: supervising youth placed on probation, supervising and scheduling public service work, crisis intervention, and making referrals to various community agencies to provide services needed for unruly and delinquent youth. It is the mission of the Rutherford County Youth Services to utilize every resource available in Rutherford County to aid youth who are in need of services to secure a more functional environment for their psychological growth and development.



LANDFILL DEPARTMENT

Fund# 116 • Account 55754, page 50

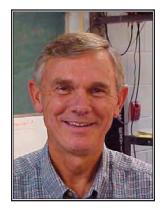
Iruka Embry • County Employee 6000 Landfill Road

Phone: (615) 898-7874 • Fax: (615) 898-7804

E-mail: iembry@rutherfordcounty.org

MISSION STATEMENT:

Limited disposal services are provided by operation of a Class III / IV, construction and demolition wastes, landfill, and a waste tire collection and storage area. Recycling services are coordinated by the department.



PARKS & FAIR BOARD

Fund# 101 • Account 56700, page 41

Ben Cates, Recreation Director • County Employee

Phone: (615) 890-5920 • Fax: (615) 895-4090

E-mail: bcates@rutherfordcounty.org

MISSION STATEMENT:

The purpose of the Rutherford County Conservation Board as it pertains to recreation is to provide for all people in the county optimum use of their leisure time. Our theme is: "Taking Recreation to the Community" and our motto is: "Nobody loses in County Recreation".



PLANNING OFFICE

Fund# 101 • Account 51720, page 18

John Davis, Director • County Employee

1 Public Square South

Phone: (615) 898-7730 • Fax: (615) 898-7823

E-mail: jdavis@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Rutherford County Planning Department is to preserve and enhance the quality of life for all citizens of Rutherford County by making land use and other policy recommendations to the Board of County Commissioners, the County Executive, members of the Planning Commission, the Board of Zoning Appeals, other elected and appointed county officials, county departments, and county citizens. These recommendations are to be based on sound research, thoughtful analysis, and the wise use of resources through a combination of established and innovative planning.



PRESERVATION OF RECORDS

Fund# 101 • Account 51910, page 20

John Lodl • County Employee 435 Rice Street

Phone: (615) 867-4609 • Fax: N/A E-mail: jlodl@rutherfordcounty.org

MISSION STATEMENT:

The goal of the Rutherford County Archives is to preserve and protect the written documents, past and present, generated by the government offices of Rutherford County, Tennessee. The county records preserved at the archives include judicial proceedings, tax documents, and administrative records. The preservation of most of these records is required by law and serves to protect the rights of citizens. The Rutherford County Archives seeks to make these documents accessible to government agencies, the people of Rutherford County, and the public at large.



RISK MANAGEMENT

Fund# 101 • Account 51920, page 21

Lois Miller, Director • County Employee

County Courthouse Suite 105

Phone: (615) 898-7715 • Fax: (615) 867-4602

E-mail: N/A

MISSION STATEMENT:

It is the responsibility of the Rutherford County Risk Management Department to maintain property, casualty, and workers compensation insurance policies, adjust insurance coverage for equipment; administer employee health/life insurance plans for county general, highway department, Board of Education, Community Care Nursing home, and the Smyrna/Rutherford County Airport Authority. This Department is responsible for explaining benefits to employees and providing information to employees as changes are made in the benefit plans.



SOLID WASTE MANAGEMENT

Fund# 116 • Account 55732, page 47

Becky Smith, Solid Waste Coordinator • County Employee

1220 West College Street

Phone: (615) 898-7739 • Fax: (615) 898-7859

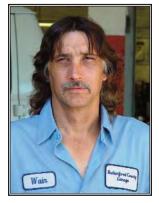
E-mail: bsmith@rutherfordcounty.org

MISSION STATEMENT:

The Solid Waste Department provides solid waste collection and transport services for the unincorporated areas of the county and limited service in incorporated areas of the county.

The department provides solid waste collection and transport service for all county and city schools. The department operates fourteen solid waste collection centers (convenience centers) throughout the county. Eleven of the convenience centers are located in unincorporated areas and the remaining three are in the incorporated areas of Smyrna, LaVergne, and Eagleville.

The department has recycling and waste reduction/diversion goals to implement that are mandated by the ten-year Central.



VEHICLE MAINTENANCE

Fund# 101 • Account 58400, page 43

Wain Rogers, Supervisor • County Employee 1220 West College Street

Phone: (615) 898-1309

MISSION STATEMENT:

The Vehicle Maintenance/County garage is responsible for providing maintenance, repair, and preventive maintenance tasks for County-owned vehicles. It is responsible for insuring maximum utilization of these vehicles and the safety of all County employees using them.